



GEORGIA LOCAL GOVERNMENT FINANCE

1999 Municipal Governments Fiscal Planning Guide



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCES

1999 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Research Services
60 Executive Park South, N.E.
Atlanta, Georgia 30329-2231
(404) 679-4940

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The **Fiscal Planning Guide** provides data collected from municipal governments in Georgia through the 1999 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a seventeen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1998 and June 30, 1999. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In

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addition, governments are not required to use audited data in responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition,

as governments use different accounting systems, certain data requested in the survey may not be available from each local government in the exact format requested.

Using this Guide

Comparing Local Finances

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

STEP 1. Determine the population group of the government. To do this, use Appendix C which lists all municipalities alphabetically, along with their 1998 estimated population and the population group to which they belong (A through H).

STEP 2. Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

STEP 3. Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

Best Option: Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs
Research Services
(404) 679-4907

2nd Best Option: Compile the data from your copy of the DCA local government finance survey, as completed in 1999 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

Table	Contents
1	General revenues by source
2	General Operating Expenditures by Category
3	Leading Capital expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
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8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

Per Capita Amount: Total amount for any item or category divided by the estimated

total 1998 population of the jurisdictions reporting that amount.

Average Amount: Total amount reported by the group divided by the number of jurisdictions reporting the item.

The “Fine Print”

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows what items combine or form larger categories or

classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

Feedback

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

Municipal Population Group Ranges

Group	Population range	Number in group	Number reporting
A	50,000 and Above	6	6
B	25,000 - 49,999	8	8
C	10,000 - 24,999	37	37
D	5,000 - 9,999	50	50
E	2,500 - 4,999	69	69
F	1,000 - 2,499	104	103
G	500 - 999	92	90
H	Less than 500	167	159
Total	All municipalities	533	522

Population ranges are based upon estimates for 1998 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

Municipal Group -
Number Reporting =
Population Range =
1998 Estimated Population =

T
519
All Groups
2,520,035

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,962,505	816.08
Property Taxes	841,652	173.34
Real and personal property taxes	736,453	151.67
All other property taxes	105,199	21.67
Sales Taxes	765,297	157.61
Local option sales taxes	649,279	133.72
MARTA tax	1,188	0.24
Special purpose sales tax	114,830	23.65
Excise and Special Use Taxes	686,779	141.44
Alcoholic beverage taxes	117,101	24.12
Insurance premiums taxes	175,653	36.18
Hotel/motel taxes	126,921	26.14
Franchise payments taxes	258,225	53.18
Other excise and special use taxes	8,878	1.83
Licenses, Permits and Fees	226,640	46.68
Intergovernmental Revenues	537,248	110.65
State	156,348	32.20
State DHR Health Grants	0	0.00
Other local funds	246,132	50.69
Federal funds	134,769	27.76
Service Charges and Other Revenues	904,889	186.36
Service charge revenues	308,224	63.48
Other revenues	596,665	122.88

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	3,068,683	631.99
Administration	583,459	120.16
Financial administration	82,701	17.03
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	386,521	79.60
General government buildings	50,180	10.33
General insurance	49,475	10.19
Legal fees	14,582	3.00
Public Safety and Corrections	1,250,950	257.63
Sheriff's department	0	0.00
Police department	791,806	163.07
Correctional institute	0	0.00
Jail	63,383	13.05
Fire department	395,761	81.51
Courts	62,740	12.92
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	62,740	12.92
Health and Human Services	19,107	3.94
County/municipal hospital	116	0.02
Payments to other hospitals	0	0.00
Public health	3,476	0.72
Public welfare and social services	13,915	2.87
Ambulance service	1,601	0.33
State DHR health grants	0	0.00
Public works	192,126	39.57
Parking facilities and meters	582	0.12
Natural resources	46	0.01
Garbage and trash collection	162,302	33.43
Garbage disposal (landfill)	29,195	6.01

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	326,583	67.26
Highways and streets	315,824	65.04
Drainage	10,760	2.22
Leisure services	219,720	45.25
Parks and recreation	206,130	42.45
Libraries	13,590	2.80
Education (non-school board)	60,514	12.46
Community Development	133,092	27.41
Building inspection and regulation	44,077	9.08
Community development	89,015	18.33
Other General Operating	220,390	45.39

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	229,175	47.20
Total Construction	246,156	50.70
1 Education - general govt. (Const.)	5,104,328	502.59
2 Garbage and trash disposal (Const.)	48,211	129.60
3 Jail (Const.)	920,434	103.15
4 Education - general govt. (Land)	448,447	44.16
5 Other expenditures (Const.)	1,291,874	43.43
6 Highways and streets (Const.)	420,738	34.01
7 Parks and recreation (Const.)	510,078	32.22
8 General administration (Const.)	260,130	29.38
9 Community development (Const.)	361,359	26.83
10 Public welfare and social services (Const.)	445,800	22.74
11 General government buildings (Const.)	206,218	21.73
12 Drainage (Const.)	388,526	21.07
13 Highways and streets (Land)	97,931	10.41
14 Police department (Land)	84,600	9.93
15 Other expenditures (Land)	244,796	9.91
16 General administration (Land)	74,085	9.82
17 Fire department (Const.)	272,783	9.25
18 Fire department (Land)	78,317	7.29

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	4,390,806	346.41	29
General obligation bonds	13,002,635	258.16	10
Other long-term debt	587,088	94.15	89
Lease purchase debt	1,482,318	99.67	100
Short-term debt	370,720	141.99	52
Retired During Fiscal Year			
Revenue bonds	630,620	82.15	256
General obligation bonds	2,214,478	104.05	58
Other long-term debt	167,464	31.75	236
Lease purchase debt	759,106	74.41	187
Short-term debt	222,884	82.24	71
Outstanding at End of Year			
Revenue bonds	9,713,031	1,248.98	258
General obligation bonds	11,363,221	524.13	56
Other long-term debt	1,570,912	307.70	229
Lease purchase debt	1,278,593	117.02	171
Short-term debt	240,028	112.68	53
Interest Paid on Debt During Year			
Revenue bonds	530,179	68.83	257
General obligation bonds	780,422	36.45	58
Other long-term debt	68,012	12.95	231
Lease purchase debt	65,187	6.68	176
Short-term debt	11,766	4.20	67

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	922,380	141.61	274
Bond funds	5,328,766	336.42	80
General/other funds	3,859,609	793.20	516

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Airport	revenue bond	287,109,168	3
2 Multi-purpose	G.O.	54,759,115	8
3 Solid waste system	revenue bond	27,888,378	4
4 All other	revenue bond	14,254,280	12
5 Education	G.O.	7,654,338	12
6 Highways, streets and drainage	G.O.	6,490,000	2
7 Parks and recreation facilities	revenue bond	6,017,000	5
8 Water/sewer	revenue bond	5,220,780	250
9 Parks and recreation facilities	G.O.	4,500,900	7
10 Law enforcement and corrections	G.O.	4,415,000	1
11 Gas utility system	revenue bond	3,351,735	4
12 Public buildings	G.O.	2,864,645	15
13 All other	lease pool	2,509,847	50

Table 7: Average Revenues and Expenditures from Enterprise Funds, by Type

(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	----- Revenues -----		----- Expenditures -----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	1,637,773	436	2,059,909	438
Electric supply	12,437,335	48	10,456,119	48
Gas supply	2,753,068	81	2,243,643	81
Airport	27,342,619	14	17,642,071	15
Solid waste system	1,170,648	74	1,665,409	74
Other enterprise funds	1,292,544	47	1,451,296	48

Table 8: Average Personnel Expenditures for Current Operations

Category	Average amount (\$)	As percent of current operations
Employee benefits	344,604	11.2%
Gross salaries and wages	2,077,557	67.7%
Total personnel expenditures	2,422,161	78.9%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,696.66	100.0%
1 Electric supply system	1,204.91	32.6%
2 Airport	569.58	15.4%
3 Gas supply system	362.95	9.8%
4 Water and sewer system	337.35	9.1%
5 Real and personal property taxes	159.39	4.3%
6 Local option sales tax	155.13	4.2%
7 Solid waste system	89.23	2.4%
8 Other enterprise funds	75.39	2.0%
9 Garbage and trash collection charges	71.63	1.9%
10 Special purpose sales tax	71.20	1.9%
11 Other local intergovernmental revenues	62.85	1.7%
12 Franchise payments taxes	54.67	1.5%
13 All additional revenues	45.74	1.2%
14 Fines, forfeits and court fees	43.42	1.2%
15 Federal intergovernmental revenues	38.92	1.1%
16 Insurance premiums taxes	36.48	1.0%
17 State intergovernmental revenues	34.44	0.9%
18 Hotel/motel tax	33.75	0.9%
19 MARTA sales tax	30.84	0.8%
20 Business licenses and occupational taxes	29.58	0.8%
21 Interest earnings on investments	27.00	0.7%
22 Alcoholic beverage taxes	25.04	0.7%
23 Other service charges	19.38	0.5%
24 Motor vehicle taxes	14.60	0.4%
25 Public utilities taxes	11.75	0.3%
26 Building permits	11.22	0.3%
27 Ambulance charges	10.04	0.3%
28 Parks and recreation charges	9.10	0.2%
29 Rents and royalties	8.87	0.2%
30 Fire service subscription fees	8.81	0.2%
31 Other excise and special use taxes	7.82	0.2%
32 Receipts from sale of materials	6.53	0.2%
33 Alcoholic beverage taxes	6.43	0.2%
34 Other licenses, permits and fees	4.01	0.1%
35 Landfill fees	3.85	0.1%
36 Intangible taxes (regular and recording)	3.40	0.1%
37 FIFA, penalties, interest and cost	2.27	0.1%
38 Tax collection fees	2.00	0.1%
39 Cemetery fees	1.97	0.1%
40 Parking facilities and meters	1.74	0.0%
41 Special assessments	1.44	0.0%
42 Receipts from sale of real property	1.23	0.0%
43 Mobile home taxes	0.59	0.0%
44 Railroad equipment tax	0.10	0.0%
45 Fee collections of county officers	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,827.81	100.0%
1 Electric supply system	1,012.98	26.5%
2 Water and sewer system	423.09	11.1%
3 Airport	389.83	10.2%
4 Debt service costs	354.51	9.3%
5 Gas supply system	295.79	7.7%
6 Education (general government)	189.53	5.0%
7 Police department	167.24	4.4%
8 Solid waste system	126.95	3.3%
9 Construction (non-utility)	101.12	2.6%
10 Fire department	92.91	2.4%
11 Other enterprise funds	85.02	2.2%
12 General administration	79.68	2.1%
13 Highways and streets	66.40	1.7%
14 Other general expenditures	62.75	1.6%
15 Garbage and trash collection	56.75	1.5%
16 Parks and recreation	48.40	1.3%
17 Purchase of equipment and land	44.19	1.2%
18 Garbage and trash disposal	25.56	0.7%
19 Community development	25.06	0.7%
20 County/municipal hospital	24.28	0.6%
21 Financial administration	21.47	0.6%
22 Jail	21.30	0.6%
23 General insurance	17.83	0.5%
24 Municipal court	16.67	0.4%
25 General government buildings	14.28	0.4%
26 Public welfare and social services	14.09	0.4%
27 Building inspection and regulation	12.02	0.3%
28 Drainage	9.50	0.2%
29 Ambulance service	9.29	0.2%
30 Libraries	7.60	0.2%
31 Legal fees	6.22	0.2%
32 Public health	3.44	0.1%
33 Parking facilities and meters	1.74	0.0%
34 Natural resources	0.29	0.0%

Municipal Group - A
Number Reporting = 6
Population Range = 50,000 and Above
1998 Estimated Population = 835,838

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	148,242,174	1,064.15
Property Taxes	30,994,367	222.49
Real and personal property taxes	27,809,121	199.63
All other property taxes	3,185,247	22.87
Sales Taxes	27,459,146	197.11
Local option sales taxes	25,862,972	185.66
MARTA tax	0	0.00
Special purpose sales tax	1,596,174	11.46
Excise and Special Use Taxes	24,680,389	177.17
Alcoholic beverage taxes	3,481,983	25.00
Insurance premiums taxes	5,311,597	38.13
Hotel/motel taxes	7,199,498	51.68
Franchise payments taxes	8,351,548	59.95
Other excise and special use taxes	335,762	2.41
Licenses, Permits and Fees	10,208,655	73.28
Intergovernmental Revenues	15,909,806	114.21
State	5,926,890	42.55
State DHR Health Grants	0	0.00
Other local funds	2,159,646	15.50
Federal funds	7,823,270	56.16
Service Charges and Other Revenues	38,989,811	279.89
Service charge revenues	12,266,738	88.06
Other revenues	26,723,073	191.83

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	118,833,821	853.04
Administration	19,533,018	140.22
Financial administration	3,215,751	23.08
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	12,773,048	91.69
General government buildings	2,279,702	16.36
General insurance	1,200,042	8.61
Legal fees	64,476	0.46
Public Safety and Corrections	49,880,595	358.06
Sheriff's department	0	0.00
Police department	28,107,221	201.77
Correctional institute	0	0.00
Jail	4,539,204	32.58
Fire department	17,234,170	123.71
Courts	3,901,098	28.00
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	3,901,098	28.00
Health and Human Services	761,666	5.47
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	76,005	0.55
Public welfare and social services	685,661	4.92
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	5,439,810	39.05
Parking facilities and meters	15,264	0.11
Natural resources	44	0.00
Garbage and trash collection	5,306,942	38.10
Garbage disposal (landfill)	117,561	0.84

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,259,078	73.64
Highways and streets	9,702,737	69.65
Drainage	556,341	3.99
Leisure services	9,263,491	66.50
Parks and recreation	9,263,491	66.50
Libraries	0	0.00
Education (non-school board)	0	0.00
Community Development	5,902,017	42.37
Building inspection and regulation	1,673,976	12.02
Community development	4,228,041	30.35
Other General Operating	13,893,050	99.73

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	5,250,326	37.69
Total Construction	7,587,462	54.47
1 Other expenditures (Const.)	5,068,666	54.08
2 Highways and streets (Const.)	2,057,716	21.95
3 Community development (Const.)	1,738,719	17.54
4 Drainage (Const.)	1,729,071	17.44
5 General administration (Const.)	1,429,425	17.25
6 Parks and recreation (Const.)	973,468	12.01
7 Highways and streets (Land)	1,212,268	8.70
8 Other expenditures (Land)	1,275,672	7.82
9 General administration (Land)	886,722	6.37
10 Police department (Land)	766,970	5.51
11 Garbage and trash collection (Land)	731,680	4.28
12 Parks and recreation (Land)	499,821	3.59
13 Fire department (Land)	427,179	3.07
14 Fire department (Const.)	257,406	2.68
15 Drainage (Land)	70,248	1.23
16 Police department (Const.)	92,766	0.97
17 General government buildings (Const.)	83,650	0.73
18 Community development (Land)	70,118	0.46

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	21,290,000	161.69	1
General obligation bonds	102,305,000	253.34	1
Other long-term debt	3,022,259	22.95	1
Lease purchase debt	29,243,415	160.82	4
Retired During Fiscal Year			
Revenue bonds	13,295,000	84.74	5
General obligation bonds	19,311,667	138.63	6
Other long-term debt	749,811	7.17	2
Lease purchase debt	24,414,049	156.75	5
Outstanding at End of Year			
Revenue bonds	329,483,001	2,100.02	5
General obligation bonds	73,012,715	524.12	6
Other long-term debt	17,293,132	165.31	2
Lease purchase debt	26,573,898	170.62	5
Interest Paid on Debt During Year			
Revenue bonds	18,159,466	115.74	5
General obligation bonds	5,819,520	41.77	6
Other long-term debt	798,163	7.63	2
Lease purchase debt	1,948,271	11.73	4

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	39,889,928	240.16	4
Bond funds	65,172,000	429.73	5
General/other funds	156,681,066	1,124.72	6

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Airport	revenue bond	430,408,752	2
2 Multi-purpose	G.O.	181,727,500	2
3 Water/sewer	revenue bond	150,873,750	4
4 Solid waste system	revenue bond	51,230,000	2
5 All other	lease pool	36,166,634	3
6 Water/sewer	other long-term	32,917,014	1
7 All other	revenue bond	27,000,000	2
8 Parks and recreation facilities	revenue bond	17,840,000	1
9 Public buildings	G.O.	15,102,500	2
10 Education	G.O.	14,035,000	2
11 Industrial revenue bonds	revenue bond	8,802,500	1
12 Parks and recreation facilities	lease pool	6,819,437	2
13 Highways, streets and drainage	G.O.	6,490,000	2

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,647.01	100.0%
1 Electric supply system	1,122.99	30.8%
2 Airport	731.80	20.1%
3 Water and sewer system	357.57	9.8%
4 Real and personal property taxes	199.63	5.5%
5 Local option sales tax	185.66	5.1%
6 Gas supply system	117.86	3.2%
7 Garbage and trash collection charges	101.19	2.8%
8 All additional revenues	91.33	2.5%
9 Solid waste system	81.43	2.2%
10 Franchise payments taxes	64.35	1.8%
11 Other enterprise funds	56.18	1.5%
12 Federal intergovernmental revenues	56.16	1.5%
13 Hotel/motel tax	51.68	1.4%
14 Business licenses and occupational taxes	48.26	1.3%
15 Special purpose sales tax	45.78	1.3%
16 Fines, forfeits and court fees	43.61	1.2%
17 State intergovernmental revenues	42.55	1.2%
18 Interest earnings on investments	41.66	1.1%
19 Insurance premiums taxes	38.13	1.0%
20 Other service charges	25.68	0.7%
21 Alcoholic beverage taxes	25.00	0.7%
22 Motor vehicle taxes	18.74	0.5%
23 Public utilities taxes	16.09	0.4%
24 Rents and royalties	15.96	0.4%
25 Other local intergovernmental revenues	15.50	0.4%
26 Building permits	12.89	0.4%
27 Alcoholic beverage taxes	8.97	0.2%
28 Other excise and special use taxes	6.77	0.2%
29 Parks and recreation charges	5.99	0.2%
30 Other licenses, permits and fees	5.21	0.1%
31 Intangible taxes (regular and recording)	4.08	0.1%
32 FIFA, penalties, interest and cost	2.87	0.1%
33 Cemetery fees	1.56	0.0%
34 Receipts from sale of real property	0.90	0.0%
35 Parking facilities and meters	0.73	0.0%
36 Special assessments	0.73	0.0%
37 Receipts from sale of materials	0.64	0.0%
38 Fire service subscription fees	0.48	0.0%
39 Mobile home taxes	0.33	0.0%
40 Railroad equipment tax	0.08	0.0%
41 Landfill fees	0.01	0.0%
42 Ambulance charges	0.00	0.0%
43 Fee collections of county officers	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,985.25	100.0%
1 Electric supply system	954.60	24.0%
2 Debt service costs	562.18	14.1%
3 Water and sewer system	543.95	13.6%
4 Airport	501.41	12.6%
5 Police department	201.77	5.1%
6 Solid waste system	143.98	3.6%
7 Fire department	123.71	3.1%
8 Construction (non-utility)	121.43	3.0%
9 Gas supply system	108.16	2.7%
10 Other general expenditures	99.73	2.5%
11 General administration	91.69	2.3%
12 Highways and streets	69.65	1.7%
13 Parks and recreation	66.50	1.7%
14 Other enterprise funds	63.92	1.6%
15 Garbage and trash collection	62.16	1.6%
16 Jail	35.92	0.9%
17 Purchase of equipment and land	30.59	0.8%
18 Community development	30.35	0.8%
19 General insurance	29.60	0.7%
20 Municipal court	28.00	0.7%
21 Financial administration	23.08	0.6%
22 Public welfare and social services	22.48	0.6%
23 General government buildings	16.36	0.4%
24 Drainage	15.95	0.4%
25 Garbage and trash disposal	13.73	0.3%
26 Building inspection and regulation	12.02	0.3%
27 Legal fees	7.53	0.2%
28 Public health	3.99	0.1%
29 Parking facilities and meters	0.80	0.0%
30 Natural resources	0.00	0.0%

Municipal Group - B
Number Reporting = 8
Population Range = 25,000 - 49,999
1998 Estimated Population = 271,188

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	31,552,550	930.79
Property Taxes	5,337,309	157.45
Real and personal property taxes	4,451,367	131.31
All other property taxes	885,942	26.14
Sales Taxes	4,731,231	139.57
Local option sales taxes	3,650,836	107.70
MARTA tax	0	0.00
Special purpose sales tax	1,080,395	31.87
Excise and Special Use Taxes	3,915,092	115.49
Alcoholic beverage taxes	567,055	16.73
Insurance premiums taxes	1,212,096	35.76
Hotel/motel taxes	334,028	9.85
Franchise payments taxes	1,660,199	48.98
Other excise and special use taxes	141,714	4.18
Licenses, Permits and Fees	1,010,964	29.82
Intergovernmental Revenues	12,998,796	383.46
State	810,225	23.90
State DHR Health Grants	0	0.00
Other local funds	11,842,976	349.37
Federal funds	345,595	10.19
Service Charges and Other Revenues	3,559,159	104.99
Service charge revenues	1,082,059	31.92
Other revenues	2,477,100	73.07

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	17,904,323	528.17
Administration	4,055,432	119.63
Financial administration	536,966	15.84
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	2,724,168	80.36
General government buildings	238,185	7.03
General insurance	343,397	10.13
Legal fees	212,716	6.28
Public Safety and Corrections	8,195,719	241.77
Sheriff's department	0	0.00
Police department	4,871,827	143.72
Correctional institute	0	0.00
Jail	185,028	5.46
Fire department	3,138,864	92.60
Courts	224,261	6.62
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	224,261	6.62
Health and Human Services	63,611	1.88
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	38,484	1.14
Public welfare and social services	5,388	0.16
Ambulance service	19,739	0.58
State DHR health grants	0	0.00
Public works	705,547	20.81
Parking facilities and meters	1,200	0.04
Natural resources	0	0.00
Garbage and trash collection	704,347	20.78
Garbage disposal (landfill)	0	0.00

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,717,037	50.65
Highways and streets	1,700,063	50.15
Drainage	16,974	0.50
Leisure services	1,480,047	43.66
Parks and recreation	1,258,575	37.13
Libraries	221,472	6.53
Education (non-school board)	0	0.00
Community Development	926,060	27.32
Building inspection and regulation	227,279	6.70
Community development	698,781	20.61
Other General Operating	536,609	15.83

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,269,753	37.46
Total Construction	3,367,167	99.33
1 General government buildings (Const.)	2,326,763	69.98
2 Highways and streets (Const.)	1,871,359	53.41
3 Parks and recreation (Const.)	1,203,582	36.61
4 Fire department (Const.)	858,765	23.81
5 Drainage (Const.)	719,030	19.89
6 Public welfare and social services (Const.)	469,824	16.78
7 Community development (Const.)	418,649	14.95
8 Police department (Land)	371,826	10.97
9 Other expenditures (Const.)	323,683	9.48
10 Other expenditures (Land)	211,471	7.55
11 Fire department (Land)	230,235	6.79
12 General administration (Land)	186,925	5.51
13 General government buildings (Land)	170,145	4.79
14 Highways and streets (Land)	137,129	4.00
15 Parks and recreation (Land)	101,154	2.98
16 Garbage and trash collection (Land)	67,103	1.94
17 Police department (Const.)	64,623	1.79
18 Financial administration (Land)	63,156	1.65

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	6,944,147	238.23	3
General obligation bonds	2,816,550	90.88	2
Other long-term debt	686,019	24.50	2
Lease purchase debt	979,563	27.21	5
Short-term debt	4,990,000	161.49	1
Retired During Fiscal Year			
Revenue bonds	2,880,224	83.97	7
General obligation bonds	636,438	19.96	3
Other long-term debt	334,798	9.82	5
Lease purchase debt	336,145	9.92	8
Short-term debt	4,990,000	161.49	1
Outstanding at End of Year			
Revenue bonds	22,825,803	665.47	7
General obligation bonds	10,725,367	336.38	3
Other long-term debt	4,205,146	116.73	4
Lease purchase debt	1,572,861	46.40	8
Interest Paid on Debt During Year			
Revenue bonds	1,163,217	33.91	7
General obligation bonds	686,556	21.53	3
Other long-term debt	146,959	4.31	5
Lease purchase debt	79,764	2.37	7
Short-term debt	125,521	4.06	1

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,148,832	62.65	7
Bond funds	1,518,129	43.18	3
General/other funds	15,992,127	471.77	8

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	17,563,000	1
2 Water/sewer	revenue bond	16,076,615	7
3 All other	revenue bond	11,922,931	2
4 Gas utility system	revenue bond	8,159,941	1
5 Solid waste system	revenue bond	8,013,510	1
6 Public buildings	G.O.	5,565,000	1
7 Parks and recreation facilities	G.O.	4,510,000	1
8 Education	G.O.	4,470,000	1
9 Water/sewer	other long-term	4,153,908	4
10 Parks and recreation facilities	revenue bond	3,612,500	2
11 Law enforcement and corrections	lease pool	1,629,103	2
12 Solid waste system	lease pool	1,071,818	3
13 Multi-purpose	lease pool	561,764	3

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,916.85	100.0%
1 Electric supply system	905.60	31.0%
2 Other local intergovernmental revenues	475.19	16.3%
3 Gas supply system	360.64	12.4%
4 Water and sewer system	265.84	9.1%
5 Local option sales tax	154.87	5.3%
6 Real and personal property taxes	131.31	4.5%
7 Solid waste system	98.77	3.4%
8 Special purpose sales tax	87.55	3.0%
9 Garbage and trash collection charges	77.58	2.7%
10 Franchise payments taxes	48.98	1.7%
11 Fines, forfeits and court fees	40.19	1.4%
12 Insurance premiums taxes	35.76	1.2%
13 Other enterprise funds	33.19	1.1%
14 State intergovernmental revenues	23.90	0.8%
15 Business licenses and occupational taxes	18.30	0.6%
16 Alcoholic beverage taxes	16.73	0.6%
17 Federal intergovernmental revenues	15.44	0.5%
18 Motor vehicle taxes	14.02	0.5%
19 Interest earnings on investments	13.77	0.5%
20 Hotel/motel tax	11.63	0.4%
21 Other excise and special use taxes	11.58	0.4%
22 Receipts from sale of materials	11.46	0.4%
23 Other service charges	9.58	0.3%
24 All additional revenues	7.49	0.3%
25 Parks and recreation charges	7.40	0.3%
26 Public utilities taxes	6.68	0.2%
27 Building permits	6.67	0.2%
28 Rents and royalties	4.22	0.1%
29 Alcoholic beverage taxes	4.07	0.1%
30 Intangible taxes (regular and recording)	4.03	0.1%
31 Ambulance charges	3.98	0.1%
32 Other licenses, permits and fees	3.55	0.1%
33 Cemetery fees	2.81	0.1%
34 FIFA, penalties, interest and cost	2.49	0.1%
35 Receipts from sale of real property	0.68	0.0%
36 Mobile home taxes	0.55	0.0%
37 Parking facilities and meters	0.34	0.0%
38 Special assessments	0.01	0.0%
39 Airport	0.00	0.0%
40 Fee collections of county officers	0.00	0.0%
41 Fire service subscription fees	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Landfill fees	0.00	0.0%
44 MARTA sales tax	0.00	0.0%
45 Railroad equipment tax	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,507.69	100.0%
1 Electric supply system	822.01	32.8%
2 Gas supply system	294.68	11.8%
3 Water and sewer system	246.95	9.8%
4 Debt service costs	179.28	7.1%
5 Solid waste system	146.76	5.9%
6 Police department	143.72	5.7%
7 Construction (non-utility)	127.61	5.1%
8 Fire department	92.60	3.7%
9 General administration	80.36	3.2%
10 Garbage and trash collection	64.44	2.6%
11 Highways and streets	50.15	2.0%
12 Purchase of equipment and land	43.31	1.7%
13 Other enterprise funds	37.39	1.5%
14 Parks and recreation	37.13	1.5%
15 Community development	23.28	0.9%
16 Other general expenditures	20.09	0.8%
17 Financial administration	17.55	0.7%
18 Building inspection and regulation	13.19	0.5%
19 Legal fees	12.34	0.5%
20 General insurance	11.68	0.5%
21 General government buildings	10.72	0.4%
22 Jail	8.27	0.3%
23 Municipal court	7.81	0.3%
24 Libraries	7.46	0.3%
25 Public health	3.16	0.1%
26 Ambulance service	2.55	0.1%
27 Public welfare and social services	1.72	0.1%
28 Drainage	1.20	0.0%
29 Parking facilities and meters	0.31	0.0%

Municipal Group - C
Number Reporting = 37
Population Range = 10,000 - 24,999
1998 Estimated Population = 566,594

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	11,681,894	762.86
Property Taxes	3,148,572	205.61
Real and personal property taxes	2,756,841	180.03
All other property taxes	391,730	25.58
Sales Taxes	2,364,193	154.39
Local option sales taxes	1,719,851	112.31
MARTA tax	16,660	1.09
Special purpose sales tax	627,681	40.99
Excise and Special Use Taxes	2,036,151	132.97
Alcoholic beverage taxes	394,270	25.75
Insurance premiums taxes	543,237	35.47
Hotel/motel taxes	295,621	19.30
Franchise payments taxes	777,259	50.76
Other excise and special use taxes	25,764	1.68
Licenses, Permits and Fees	719,939	47.01
Intergovernmental Revenues	567,425	37.05
State	237,026	15.48
State DHR Health Grants	0	0.00
Other local funds	211,481	13.81
Federal funds	118,918	7.77
Service Charges and Other Revenues	2,845,614	185.83
Service charge revenues	982,246	64.14
Other revenues	1,863,368	121.68

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	9,336,119	609.67
Administration	1,666,671	108.84
Financial administration	332,998	21.75
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	928,513	60.63
General government buildings	168,149	10.98
General insurance	180,152	11.76
Legal fees	56,859	3.71
Public Safety and Corrections	3,681,155	240.39
Sheriff's department	0	0.00
Police department	2,428,555	158.59
Correctional institute	0	0.00
Jail	63,312	4.13
Fire department	1,189,288	77.66
Courts	120,058	7.84
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	120,058	7.84
Health and Human Services	78,028	5.10
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	12,507	0.82
Public welfare and social services	53,803	3.51
Ambulance service	11,718	0.77
State DHR health grants	0	0.00
Public works	618,484	40.39
Parking facilities and meters	455	0.03
Natural resources	189	0.01
Garbage and trash collection	497,597	32.49
Garbage disposal (landfill)	120,242	7.85

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,061,315	69.31
Highways and streets	1,041,927	68.04
Drainage	19,387	1.27
Leisure services	671,447	43.85
Parks and recreation	612,160	39.98
Libraries	59,287	3.87
Education (non-school board)	734,509	47.97
Community Development	329,945	21.55
Building inspection and regulation	173,746	11.35
Community development	156,199	10.20
Other General Operating	374,508	24.46

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	899,776	58.76
Total Construction	739,876	48.32
1 Education - general govt. (Const.)	5,104,328	502.59
2 Parks and recreation (Const.)	1,911,130	104.37
3 General administration (Const.)	651,949	48.28
4 Education - general govt. (Land)	448,447	44.16
5 Other expenditures (Const.)	750,831	41.39
6 Highways and streets (Const.)	626,331	36.08
7 Community development (Const.)	318,439	20.31
8 Other expenditures (Land)	244,577	15.57
9 Police department (Land)	195,007	12.51
10 Highways and streets (Land)	185,055	11.99
11 Parks and recreation (Land)	165,212	10.56
12 General government buildings (Land)	157,828	9.02
13 General administration (Land)	132,662	8.55
14 Drainage (Const.)	139,429	8.43
15 Fire department (Land)	105,954	6.85
16 Community development (Land)	90,771	5.93
17 General government buildings (Const.)	111,239	5.93
18 Drainage (Land)	81,364	5.50

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	9,786,061	567.81	5
General obligation bonds	15,000,000	648.59	1
Other long-term debt	1,460,092	92.89	11
Lease purchase debt	391,054	25.44	20
Short-term debt	1,616,675	129.06	2
Retired During Fiscal Year			
Revenue bonds	2,030,433	132.53	25
General obligation bonds	456,180	28.95	14
Other long-term debt	753,939	48.53	21
Lease purchase debt	288,740	18.90	26
Short-term debt	1,781,500	125.74	3
Outstanding at End of Year			
Revenue bonds	13,391,297	864.66	28
General obligation bonds	10,419,479	678.81	13
Other long-term debt	4,244,234	281.60	20
Lease purchase debt	1,137,429	75.40	27
Short-term debt	665,381	45.83	2
Interest Paid on Debt During Year			
Revenue bonds	776,126	51.53	26
General obligation bonds	487,164	30.92	14
Other long-term debt	185,986	12.04	20
Lease purchase debt	49,188	3.21	25
Short-term debt	56,193	3.97	3

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,365,722	91.34	21
Bond funds	4,793,976	279.66	13
General/other funds	13,031,585	850.99	37

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Multi-purpose	G.O.	27,132,500	2
2 All other	revenue bond	18,623,737	5
3 Water/sewer	revenue bond	10,657,408	26
4 Parks and recreation facilities	G.O.	9,310,650	2
5 Education	G.O.	8,827,842	6
6 Law enforcement and corrections	G.O.	4,415,000	1
7 Parks and recreation facilities	revenue bond	4,235,000	1
8 Water/sewer	other long-term	4,158,146	18
9 Education	other long-term	2,885,000	1
10 Jails	lease pool	1,454,901	1
11 Multi-purpose	other long-term	838,000	1
12 Public buildings	lease pool	821,686	5
13 All other	lease pool	807,335	14

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,389.60	100.0%
1 Electric supply system	1,381.05	40.7%
2 Gas supply system	378.46	11.2%
3 Water and sewer system	341.95	10.1%
4 Real and personal property taxes	180.03	5.3%
5 Other enterprise funds	145.75	4.3%
6 Local option sales tax	144.27	4.3%
7 Solid waste system	108.00	3.2%
8 Special purpose sales tax	86.47	2.6%
9 Garbage and trash collection charges	62.74	1.9%
10 Franchise payments taxes	50.76	1.5%
11 Fines, forfeits and court fees	42.34	1.2%
12 All additional revenues	41.94	1.2%
13 Insurance premiums taxes	36.17	1.1%
14 MARTA sales tax	30.84	0.9%
15 Interest earnings on investments	29.26	0.9%
16 Business licenses and occupational taxes	26.85	0.8%
17 Alcoholic beverage taxes	26.25	0.8%
18 Airport	24.92	0.7%
19 Landfill fees	24.77	0.7%
20 Hotel/motel tax	21.40	0.6%
21 Other service charges	20.86	0.6%
22 Ambulance charges	19.04	0.6%
23 State intergovernmental revenues	16.04	0.5%
24 Motor vehicle taxes	16.03	0.5%
25 Other local intergovernmental revenues	15.57	0.5%
26 Building permits	14.56	0.4%
27 Receipts from sale of materials	14.34	0.4%
28 Parks and recreation charges	13.43	0.4%
29 Federal intergovernmental revenues	11.14	0.3%
30 Fire service subscription fees	9.65	0.3%
31 Public utilities taxes	9.27	0.3%
32 Special assessments	9.23	0.3%
33 Other excise and special use taxes	8.93	0.3%
34 Alcoholic beverage taxes	5.48	0.2%
35 Other licenses, permits and fees	3.84	0.1%
36 Intangible taxes (regular and recording)	3.69	0.1%
37 Rents and royalties	3.45	0.1%
38 Parking facilities and meters	2.87	0.1%
39 Tax collection fees	2.29	0.1%
40 FIFA, penalties, interest and cost	2.21	0.1%
41 Cemetery fees	1.99	0.1%
42 Receipts from sale of real property	1.09	0.0%
43 Mobile home taxes	0.32	0.0%
44 Railroad equipment tax	0.06	0.0%
45 Fee collections of county officers	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,408.64	100.0%
1 Electric supply system	1,044.37	30.6%
2 Water and sewer system	385.02	11.3%
3 Debt service costs	307.94	9.0%
4 Gas supply system	280.27	8.2%
5 Education (general government)	228.38	6.7%
6 Police department	158.59	4.7%
7 Other enterprise funds	152.13	4.5%
8 Solid waste system	125.03	3.7%
9 Fire department	103.68	3.0%
10 Construction (non-utility)	90.59	2.7%
11 Highways and streets	68.04	2.0%
12 General administration	60.63	1.8%
13 Garbage and trash collection	56.35	1.7%
14 Parks and recreation	47.48	1.4%
15 Purchase of equipment and land	47.13	1.4%
16 Other general expenditures	39.00	1.1%
17 Airport	33.27	1.0%
18 Financial administration	25.52	0.7%
19 Ambulance service	25.51	0.7%
20 Garbage and trash disposal	22.52	0.7%
21 General insurance	17.16	0.5%
22 General government buildings	14.94	0.4%
23 Community development	13.34	0.4%
24 Public welfare and social services	13.17	0.4%
25 Building inspection and regulation	11.92	0.3%
26 Municipal court	9.41	0.3%
27 Libraries	7.71	0.2%
28 Jail	6.74	0.2%
29 Drainage	4.49	0.1%
30 Legal fees	4.35	0.1%
31 Public health	2.68	0.1%
32 Parking facilities and meters	0.79	0.0%
33 Natural resources	0.50	0.0%

Municipal Group - D
Number Reporting = 49
Population Range = 5,000 - 9,999
1998 Estimated Population = 333,344

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	4,038,502	593.64
Property Taxes	839,483	123.40
Real and personal property taxes	717,367	105.45
All other property taxes	122,116	17.95
Sales Taxes	789,556	116.06
Local option sales taxes	664,496	97.68
MARTA tax	0	0.00
Special purpose sales tax	125,059	18.38
Excise and Special Use Taxes	899,751	132.26
Alcoholic beverage taxes	174,895	25.71
Insurance premiums taxes	228,021	33.52
Hotel/motel taxes	105,235	15.47
Franchise payments taxes	384,380	56.50
Other excise and special use taxes	7,221	1.06
Licenses, Permits and Fees	245,495	36.09
Intergovernmental Revenues	294,788	43.33
State	120,332	17.69
State DHR Health Grants	0	0.00
Other local funds	131,328	19.30
Federal funds	43,128	6.34
Service Charges and Other Revenues	969,430	142.50
Service charge revenues	432,825	63.62
Other revenues	536,605	78.88

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	3,493,925	513.59
Administration	687,818	101.11
Financial administration	57,325	8.43
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	501,925	73.78
General government buildings	38,322	5.63
General insurance	63,760	9.37
Legal fees	26,486	3.89
Public Safety and Corrections	1,391,349	204.52
Sheriff's department	0	0.00
Police department	993,223	146.00
Correctional institute	0	0.00
Jail	17,515	2.57
Fire department	380,611	55.95
Courts	31,359	4.61
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	31,359	4.61
Health and Human Services	10,540	1.55
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	5,686	0.84
Public welfare and social services	4,854	0.71
Ambulance service	0	0.00
State DHR health grants	0	0.00
Public works	370,022	54.39
Parking facilities and meters	0	0.00
Natural resources	181	0.03
Garbage and trash collection	292,441	42.99
Garbage disposal (landfill)	77,401	11.38

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	427,393	62.82
Highways and streets	406,049	59.69
Drainage	21,345	3.14
Leisure services	248,278	36.50
Parks and recreation	228,632	33.61
Libraries	19,646	2.89
Education (non-school board)	16,686	2.45
Community Development	130,214	19.14
Building inspection and regulation	68,146	10.02
Community development	62,068	9.12
Other General Operating	180,265	26.50

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	370,098	54.40
Total Construction	274,011	40.28
1 Building inspection and regulation (Const.)	644,323	122.80
2 Jail (Const.)	920,434	103.15
3 Police department (Const.)	452,235	60.27
4 Highways and streets (Const.)	302,381	47.51
5 General administration (Const.)	261,199	43.51
6 Drainage (Const.)	225,391	34.03
7 Community development (Const.)	190,865	25.36
8 Other expenditures (Const.)	139,169	23.51
9 Other expenditures (Land)	103,858	15.34
10 Parks and recreation (Const.)	99,018	15.04
11 Fire department (Land)	103,450	14.79
12 Police department (Land)	89,794	13.21
13 Parks and recreation (Land)	86,466	12.59
14 Highways and streets (Land)	85,794	12.49
15 General government buildings (Const.)	73,810	10.07
16 General administration (Land)	59,686	8.70
17 Garbage and trash collection (Land)	58,123	8.19
18 Community development (Land)	55,802	8.01

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	2,963,333	338.09	3
General obligation bonds	4,630,000	721.75	1
Other long-term debt	1,229,069	180.67	12
Lease purchase debt	585,741	86.18	26
Short-term debt	454,000	88.34	1
Retired During Fiscal Year			
Revenue bonds	303,549	45.33	36
General obligation bonds	433,733	63.50	6
Other long-term debt	253,814	34.46	32
Lease purchase debt	179,830	25.71	34
Short-term debt	162,877	28.88	4
Outstanding at End of Year			
Revenue bonds	3,229,101	471.79	34
General obligation bonds	2,447,243	365.77	6
Other long-term debt	3,827,569	521.87	30
Lease purchase debt	981,904	138.25	31
Short-term debt	365,517	62.88	3
Interest Paid on Debt During Year			
Revenue bonds	159,189	23.45	36
General obligation bonds	99,240	14.30	7
Other long-term debt	155,575	21.14	31
Lease purchase debt	35,595	5.07	32
Short-term debt	24,738	4.26	3

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	569,078	83.37	33
Bond funds	1,321,619	177.75	13
General/other funds	4,135,964	609.27	48

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Gas utility system	revenue bond	4,860,000	1
2 All other	G.O.	4,130,000	1
3 Water/sewer	other long-term	3,847,891	27
4 Water/sewer	revenue bond	3,324,659	31
5 Multi-purpose	other long-term	3,053,849	2
6 Multi-purpose	G.O.	2,715,000	1
7 Water/sewer	G.O.	2,670,000	2
8 Parks and recreation facilities	lease pool	1,859,357	3
9 Public buildings	lease pool	1,825,728	7
10 Parks and recreation facilities	G.O.	1,210,000	1
11 Parks and recreation facilities	other long-term	1,112,744	2
12 Solid waste system	revenue bond	1,080,000	1
13 Parks and recreation facilities	revenue bond	785,000	1

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,970.96	100.0%
1 Electric supply system	1,181.65	39.8%
2 Water and sewer system	431.85	14.5%
3 Gas supply system	376.03	12.7%
4 Local option sales tax	135.42	4.6%
5 Real and personal property taxes	116.01	3.9%
6 Other enterprise funds	79.41	2.7%
7 Solid waste system	72.57	2.4%
8 Special purpose sales tax	67.74	2.3%
9 Franchise payments taxes	56.50	1.9%
10 Garbage and trash collection charges	55.67	1.9%
11 Fines, forfeits and court fees	46.82	1.6%
12 Insurance premiums taxes	33.52	1.1%
13 Other local intergovernmental revenues	28.41	1.0%
14 Alcoholic beverage taxes	25.71	0.9%
15 Hotel/motel tax	23.06	0.8%
16 Business licenses and occupational taxes	21.97	0.7%
17 Airport	19.85	0.7%
18 State intergovernmental revenues	19.05	0.6%
19 Parks and recreation charges	18.07	0.6%
20 Fire service subscription fees	17.58	0.6%
21 Interest earnings on investments	16.54	0.6%
22 Public utilities taxes	13.84	0.5%
23 Ambulance charges	12.76	0.4%
24 Building permits	11.51	0.4%
25 All additional revenues	11.49	0.4%
26 Federal intergovernmental revenues	11.45	0.4%
27 Landfill fees	11.25	0.4%
28 Motor vehicle taxes	10.87	0.4%
29 Other service charges	9.44	0.3%
30 Receipts from sale of materials	7.91	0.3%
31 Other excise and special use taxes	6.15	0.2%
32 Alcoholic beverage taxes	4.55	0.2%
33 Rents and royalties	3.14	0.1%
34 Special assessments	2.60	0.1%
35 Intangible taxes (regular and recording)	2.21	0.1%
36 Other licenses, permits and fees	2.03	0.1%
37 Cemetery fees	1.81	0.1%
38 Receipts from sale of real property	1.80	0.1%
39 FIFA, penalties, interest and cost	1.05	0.0%
40 Tax collection fees	0.85	0.0%
41 Mobile home taxes	0.58	0.0%
42 Parking facilities and meters	0.22	0.0%
43 Railroad equipment tax	0.07	0.0%
44 Fee collections of county officers	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,996.77	100.0%
1 Electric supply system	1,059.64	35.4%
2 Water and sewer system	403.90	13.5%
3 Gas supply system	340.00	11.3%
4 Debt service costs	169.59	5.7%
5 Police department	152.72	5.1%
6 Other enterprise funds	101.61	3.4%
7 Fire department	74.70	2.5%
8 General administration	73.78	2.5%
9 Solid waste system	73.19	2.4%
10 Construction (non-utility)	65.24	2.2%
11 Highways and streets	61.90	2.1%
12 Garbage and trash collection	58.47	2.0%
13 Education (general government)	56.42	1.9%
14 Purchase of equipment and land	51.69	1.7%
15 Parks and recreation	41.12	1.4%
16 Other general expenditures	38.93	1.3%
17 Garbage and trash disposal	29.08	1.0%
18 Airport	20.98	0.7%
19 Financial administration	16.63	0.6%
20 Community development	16.11	0.5%
21 Building inspection and regulation	14.71	0.5%
22 General insurance	14.11	0.5%
23 Drainage	13.06	0.4%
24 General government buildings	10.10	0.3%
25 Municipal court	9.45	0.3%
26 Jail	8.27	0.3%
27 Libraries	6.06	0.2%
28 Legal fees	5.61	0.2%
29 Public health	4.34	0.1%
30 Public welfare and social services	4.21	0.1%
31 Natural resources	1.17	0.0%

Municipal Group - E
Number Reporting = 69
Population Range = 2,500 - 4,999
1998 Estimated Population = 243,587

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	2,058,050	582.98
Property Taxes	418,467	118.54
Real and personal property taxes	353,981	100.27
All other property taxes	64,486	18.27
Sales Taxes	502,085	142.22
Local option sales taxes	418,602	118.58
MARTA tax	0	0.00
Special purpose sales tax	83,482	23.65
Excise and Special Use Taxes	415,724	117.76
Alcoholic beverage taxes	86,845	24.60
Insurance premiums taxes	128,007	36.26
Hotel/motel taxes	29,933	8.48
Franchise payments taxes	170,256	48.23
Other excise and special use taxes	683	0.19
Licenses, Permits and Fees	82,133	23.27
Intergovernmental Revenues	233,607	66.17
State	102,997	29.18
State DHR Health Grants	0	0.00
Other local funds	51,781	14.67
Federal funds	78,830	22.33
Service Charges and Other Revenues	406,034	115.02
Service charge revenues	162,919	46.15
Other revenues	243,116	68.87

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	1,751,790	496.22
Administration	390,857	110.72
Financial administration	34,847	9.87
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	283,798	80.39
General government buildings	15,720	4.45
General insurance	43,291	12.26
Legal fees	13,201	3.74
Public Safety and Corrections	689,061	195.19
Sheriff's department	0	0.00
Police department	524,043	148.44
Correctional institute	0	0.00
Jail	10,817	3.06
Fire department	154,201	43.68
Courts	11,088	3.14
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	11,088	3.14
Health and Human Services	13,364	3.79
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	3,970	1.12
Public welfare and social services	6,620	1.88
Ambulance service	2,774	0.79
State DHR health grants	0	0.00
Public works	159,301	45.12
Parking facilities and meters	2,661	0.75
Natural resources	0	0.00
Garbage and trash collection	96,271	27.27
Garbage disposal (landfill)	60,369	17.10

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	261,936	74.20
Highways and streets	261,638	74.11
Drainage	298	0.08
Leisure services	91,149	25.82
Parks and recreation	70,024	19.84
Libraries	21,124	5.98
Education (non-school board)	33,126	9.38
Community Development	60,032	17.01
Building inspection and regulation	14,102	3.99
Community development	45,930	13.01
Other General Operating	41,876	11.86

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	177,908	50.40
Total Construction	117,013	33.15
1 Public welfare and social services (Const.)	397,752	142.46
2 Community development (Const.)	414,197	100.95
3 Drainage (Const.)	342,198	80.42
4 General administration (Const.)	219,435	57.01
5 Municipal court (Const.)	166,454	38.52
6 Other expenditures (Const.)	136,088	35.97
7 General government buildings (Const.)	93,799	30.21
8 Community development (Land)	95,863	23.75
9 Parks and recreation (Land)	76,520	21.87
10 Highways and streets (Const.)	59,113	17.08
11 Parks and recreation (Const.)	51,684	16.40
12 Highways and streets (Land)	56,213	16.20
13 Drainage (Land)	42,240	15.92
14 Fire department (Land)	55,456	15.54
15 Police department (Land)	46,358	13.18
16 Other expenditures (Land)	42,043	10.87
17 General administration (Land)	31,507	8.98
18 Libraries (Const.)	20,076	6.94

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	2,336,400	584.25	5
General obligation bonds	1,200,000	358.64	2
Other long-term debt	404,058	113.07	19
Lease purchase debt	130,349	35.91	16
Short-term debt	400,765	110.54	11
Retired During Fiscal Year			
Revenue bonds	197,561	55.70	50
General obligation bonds	157,934	41.47	4
Other long-term debt	106,640	30.06	48
Lease purchase debt	54,024	15.26	39
Short-term debt	184,432	50.25	15
Outstanding at End of Year			
Revenue bonds	2,391,592	662.81	48
General obligation bonds	1,379,102	382.51	5
Other long-term debt	1,254,437	355.86	48
Lease purchase debt	237,368	68.31	32
Short-term debt	345,632	96.17	8
Interest Paid on Debt During Year			
Revenue bonds	120,270	33.67	51
General obligation bonds	63,064	16.56	4
Other long-term debt	59,529	16.84	48
Lease purchase debt	12,655	3.61	38
Short-term debt	13,096	3.57	15

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	349,008	96.90	50
Bond funds	748,317	214.76	15
General/other funds	1,808,512	512.29	69

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Water/sewer	revenue bond	2,376,696	48
2 Education	G.O.	2,015,000	2
3 Public buildings	G.O.	1,400,000	1
4 Water/sewer	other long-term	1,326,662	44
5 Parks and recreation facilities	G.O.	1,000,000	1
6 Public buildings	lease pool	481,853	2
7 Multi-purpose	other long-term	400,412	2
8 Short-term, all purposes	short-term	345,632	8
9 Electric utility system	revenue bond	340,000	1
10 All other	G.O.	325,000	1
11 Public buildings	other long-term	267,073	3
12 All other	lease pool	258,000	8
13 Industrial revenue bonds	revenue bond	200,000	1

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	3,237.91	100.0%
1 Electric supply system	1,412.71	43.6%
2 Gas supply system	460.83	14.2%
3 Water and sewer system	302.73	9.3%
4 Local option sales tax	128.88	4.0%
5 Parking facilities and meters	119.82	3.7%
6 Real and personal property taxes	117.32	3.6%
7 Solid waste system	69.53	2.1%
8 Special purpose sales tax	56.41	1.7%
9 Garbage and trash collection charges	55.79	1.7%
10 Federal intergovernmental revenues	48.91	1.5%
11 Franchise payments taxes	48.23	1.5%
12 Other enterprise funds	47.72	1.5%
13 Fines, forfeits and court fees	41.40	1.3%
14 Insurance premiums taxes	36.71	1.1%
15 State intergovernmental revenues	36.00	1.1%
16 Alcoholic beverage taxes	26.08	0.8%
17 Receipts from sale of materials	22.02	0.7%
18 Landfill fees	21.64	0.7%
19 Other local intergovernmental revenues	19.96	0.6%
20 Hotel/motel tax	17.46	0.5%
21 Business licenses and occupational taxes	15.40	0.5%
22 Interest earnings on investments	12.80	0.4%
23 Motor vehicle taxes	12.19	0.4%
24 Ambulance charges	12.15	0.4%
25 Fire service subscription fees	11.97	0.4%
26 Public utilities taxes	11.68	0.4%
27 Special assessments	11.00	0.3%
28 All additional revenues	9.34	0.3%
29 Parks and recreation charges	8.85	0.3%
30 Other service charges	7.30	0.2%
31 Tax collection fees	6.39	0.2%
32 Rents and royalties	5.47	0.2%
33 Building permits	5.41	0.2%
34 Alcoholic beverage taxes	3.80	0.1%
35 Other excise and special use taxes	3.54	0.1%
36 Cemetery fees	2.23	0.1%
37 Other licenses, permits and fees	2.20	0.1%
38 Receipts from sale of real property	1.90	0.1%
39 Intangible taxes (regular and recording)	1.71	0.1%
40 FIFA, penalties, interest and cost	1.44	0.0%
41 Mobile home taxes	0.89	0.0%
42 Railroad equipment tax	0.12	0.0%
43 Airport	0.00	0.0%
44 Fee collections of county officers	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	3,273.95	100.0%
1 Electric supply system	1,297.35	39.6%
2 Gas supply system	382.11	11.7%
3 Water and sewer system	358.67	11.0%
4 Debt service costs	171.56	5.2%
5 Police department	152.70	4.7%
6 Education (general government)	96.27	2.9%
7 Other enterprise funds	89.63	2.7%
8 Construction (non-utility)	85.83	2.6%
9 General administration	80.39	2.5%
10 Highways and streets	77.39	2.4%
11 Solid waste system	69.50	2.1%
12 Purchase of equipment and land	49.10	1.5%
13 Garbage and trash collection	48.74	1.5%
14 Fire department	47.43	1.4%
15 Community development	35.01	1.1%
16 Garbage and trash disposal	34.82	1.1%
17 Ambulance service	29.03	0.9%
18 Parking facilities and meters	28.04	0.9%
19 Parks and recreation	24.17	0.7%
20 Other general expenditures	21.49	0.7%
21 General insurance	18.16	0.6%
22 Financial administration	17.88	0.5%
23 Libraries	9.55	0.3%
24 General government buildings	9.45	0.3%
25 Building inspection and regulation	8.13	0.2%
26 Jail	7.85	0.2%
27 Public welfare and social services	6.49	0.2%
28 Legal fees	5.38	0.2%
29 Municipal court	5.27	0.2%
30 Public health	4.23	0.1%
31 Drainage	2.33	0.1%

Municipal Group -
Number Reporting =
Population Range =
1998 Estimated Population =

F
103
1,000 - 2,499
162,564

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	867,953	549.93
Property Taxes	158,756	100.59
Real and personal property taxes	134,505	85.22
All other property taxes	24,250	15.37
Sales Taxes	200,180	126.83
Local option sales taxes	164,409	104.17
MARTA tax	0	0.00
Special purpose sales tax	35,770	22.66
Excise and Special Use Taxes	165,318	104.75
Alcoholic beverage taxes	38,057	24.11
Insurance premiums taxes	55,927	35.44
Hotel/motel taxes	3,991	2.53
Franchise payments taxes	66,702	42.26
Other excise and special use taxes	640	0.41
Licenses, Permits and Fees	24,123	15.28
Intergovernmental Revenues	154,790	98.07
State	89,870	56.94
State DHR Health Grants	0	0.00
Other local funds	11,909	7.55
Federal funds	53,010	33.59
Service Charges and Other Revenues	164,787	104.41
Service charge revenues	64,378	40.79
Other revenues	100,409	63.62

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	620,438	393.11
Administration	168,420	106.71
Financial administration	10,857	6.88
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	127,218	80.60
General government buildings	7,352	4.66
General insurance	16,281	10.32
Legal fees	6,711	4.25
Public Safety and Corrections	219,734	139.22
Sheriff's department	0	0.00
Police department	195,181	123.67
Correctional institute	0	0.00
Jail	1,903	1.21
Fire department	22,649	14.35
Courts	2,875	1.82
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	2,875	1.82
Health and Human Services	4,466	2.83
County/municipal hospital	583	0.37
Payments to other hospitals	0	0.00
Public health	121	0.08
Public welfare and social services	3,345	2.12
Ambulance service	417	0.26
State DHR health grants	0	0.00
Public works	65,393	41.43
Parking facilities and meters	0	0.00
Natural resources	34	0.02
Garbage and trash collection	49,735	31.51
Garbage disposal (landfill)	15,624	9.90

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	110,348	69.92
Highways and streets	107,870	68.35
Drainage	2,478	1.57
Leisure services	24,121	15.28
Parks and recreation	19,186	12.16
Libraries	4,935	3.13
Education (non-school board)	9,466	6.00
Community Development	9,446	5.99
Building inspection and regulation	1,776	1.13
Community development	7,671	4.86
Other General Operating	6,168	3.91

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	103,893	65.83
Total Construction	43,199	27.37
1 Community development (Const.)	216,326	129.58
2 General government buildings (Const.)	140,731	101.82
3 Drainage (Const.)	99,621	76.10
4 General administration (Land)	88,459	54.82
5 General administration (Const.)	67,248	41.23
6 Fire department (Const.)	56,067	34.27
7 Other expenditures (Const.)	77,938	33.36
8 Community development (Land)	33,905	25.41
9 Fire department (Land)	40,607	23.13
10 Parks and recreation (Const.)	35,244	22.11
11 Drainage (Land)	35,105	19.64
12 Parks and recreation (Land)	26,153	14.76
13 Highways and streets (Const.)	24,270	14.25
14 Highways and streets (Land)	24,794	14.22
15 Police department (Land)	17,050	10.35
16 Garbage and trash collection (Land)	18,078	9.77
17 Other expenditures (Land)	15,490	9.41
18 Police department (Const.)	13,164	6.66

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	1,742,198	1,031.50	8
Other long-term debt	342,259	224.98	22
Lease purchase debt	42,163	26.69	20
Short-term debt	285,156	181.25	15
Retired During Fiscal Year			
Revenue bonds	30,835	19.50	67
General obligation bonds	25,776	14.74	12
Other long-term debt	99,618	60.25	58
Lease purchase debt	27,079	17.33	41
Short-term debt	80,291	54.41	18
Outstanding at End of Year			
Revenue bonds	1,093,548	693.89	69
General obligation bonds	577,180	319.38	11
Other long-term debt	571,102	350.87	55
Lease purchase debt	93,862	59.10	39
Short-term debt	322,204	213.18	17
Interest Paid on Debt During Year			
Revenue bonds	61,268	39.04	66
General obligation bonds	26,581	15.20	12
Other long-term debt	21,239	13.06	56
Lease purchase debt	5,704	3.66	37
Short-term debt	8,426	5.45	18

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	134,320	85.27	74
Bond funds	338,344	195.31	13
General/other funds	674,886	427.61	103

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Industrial revenue bonds	revenue bond	4,000,000	1
2 Parks and recreation facilities	G.O.	2,800,000	1
3 Education	G.O.	2,315,000	1
4 Water/sewer	revenue bond	1,046,486	68
5 Water/sewer	other long-term	624,059	49
6 Short-term, all purposes	short-term	322,204	17
7 Gas utility system	revenue bond	212,000	1
8 Water/sewer	G.O.	200,833	5
9 Public buildings	lease pool	140,726	6
10 Public buildings	G.O.	139,400	1
11 Fire protection	lease pool	80,661	9
12 Public buildings	other long-term	78,758	5
13 Water/sewer	lease pool	78,697	11

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,604.69	100.0%
1 Electric supply system	797.65	30.6%
2 Gas supply system	602.15	23.1%
3 Water and sewer system	301.56	11.6%
4 Local option sales tax	111.62	4.3%
5 Real and personal property taxes	96.59	3.7%
6 Special purpose sales tax	90.20	3.5%
7 Federal intergovernmental revenues	74.73	2.9%
8 State intergovernmental revenues	73.19	2.8%
9 Solid waste system	58.50	2.2%
10 Garbage and trash collection charges	48.67	1.9%
11 Franchise payments taxes	43.67	1.7%
12 Fines, forfeits and court fees	38.70	1.5%
13 Insurance premiums taxes	35.73	1.4%
14 Alcoholic beverage taxes	28.18	1.1%
15 Fire service subscription fees	23.09	0.9%
16 Other enterprise funds	21.08	0.8%
17 Other local intergovernmental revenues	19.26	0.7%
18 Public utilities taxes	16.79	0.6%
19 Hotel/motel tax	14.92	0.6%
20 Interest earnings on investments	14.22	0.5%
21 Receipts from sale of materials	13.40	0.5%
22 Motor vehicle taxes	10.98	0.4%
23 Business licenses and occupational taxes	10.44	0.4%
24 All additional revenues	8.98	0.3%
25 Other service charges	8.44	0.3%
26 Parks and recreation charges	6.38	0.2%
27 Other excise and special use taxes	5.78	0.2%
28 Rents and royalties	5.19	0.2%
29 Alcoholic beverage taxes	4.82	0.2%
30 Building permits	3.64	0.1%
31 Receipts from sale of real property	3.25	0.1%
32 Special assessments	2.62	0.1%
33 Intangible taxes (regular and recording)	2.29	0.1%
34 Cemetery fees	2.10	0.1%
35 Mobile home taxes	1.60	0.1%
36 Other licenses, permits and fees	1.38	0.1%
37 FIFA, penalties, interest and cost	1.33	0.1%
38 Railroad equipment tax	0.60	0.0%
39 Tax collection fees	0.56	0.0%
40 Airport	0.42	0.0%
41 Ambulance charges	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 Landfill fees	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Parking facilities and meters	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,907.89	100.0%
1 Electric supply system	775.15	26.7%
2 Gas supply system	500.88	17.2%
3 Water and sewer system	433.12	14.9%
4 Education (general government)	178.80	6.1%
5 Debt service costs	156.90	5.4%
6 Police department	126.95	4.4%
7 Purchase of equipment and land	93.05	3.2%
8 General administration	81.11	2.8%
9 Construction (non-utility)	80.55	2.8%
10 Highways and streets	73.27	2.5%
11 Solid waste system	70.65	2.4%
12 Garbage and trash collection	45.73	1.6%
13 Other enterprise funds	30.30	1.0%
14 Garbage and trash disposal	25.77	0.9%
15 County/municipal hospital	24.28	0.8%
16 Community development	19.03	0.7%
17 Airport	18.59	0.6%
18 Fire department	18.42	0.6%
19 Public welfare and social services	18.32	0.6%
20 Parks and recreation	18.24	0.6%
21 Drainage	18.18	0.6%
22 General insurance	15.11	0.5%
23 Ambulance service	14.43	0.5%
24 Other general expenditures	14.13	0.5%
25 Financial administration	13.15	0.5%
26 General government buildings	12.43	0.4%
27 Legal fees	7.56	0.3%
28 Libraries	6.58	0.2%
29 Building inspection and regulation	5.00	0.2%
30 Jail	3.93	0.1%
31 Municipal court	3.77	0.1%
32 Natural resources	3.06	0.1%
33 Public health	1.46	0.1%

Municipal Group -
Number Reporting =
Population Range =
1998 Estimated Population =

G
89
500 - 999
63,155

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	367,909	518.47
Property Taxes	37,782	53.24
Real and personal property taxes	30,449	42.91
All other property taxes	7,333	10.33
Sales Taxes	88,162	124.24
Local option sales taxes	69,003	97.24
MARTA tax	0	0.00
Special purpose sales tax	19,159	27.00
Excise and Special Use Taxes	73,063	102.96
Alcoholic beverage taxes	12,485	17.59
Insurance premiums taxes	24,790	34.93
Hotel/motel taxes	6,224	8.77
Franchise payments taxes	29,556	41.65
Other excise and special use taxes	8	0.01
Licenses, Permits and Fees	8,095	11.41
Intergovernmental Revenues	91,625	129.12
State	63,093	88.91
State DHR Health Grants	0	0.00
Other local funds	6,923	9.76
Federal funds	21,609	30.45
Service Charges and Other Revenues	69,183	97.50
Service charge revenues	19,054	26.85
Other revenues	50,129	70.64

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	243,153	342.66
Administration	83,907	118.24
Financial administration	3,679	5.18
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	66,925	94.31
General government buildings	2,451	3.45
General insurance	8,280	11.67
Legal fees	2,573	3.63
Public Safety and Corrections	73,460	103.52
Sheriff's department	0	0.00
Police department	66,179	93.26
Correctional institute	0	0.00
Jail	243	0.34
Fire department	7,038	9.92
Courts	2,735	3.85
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	2,735	3.85
Health and Human Services	382	0.54
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	24	0.03
Public welfare and social services	307	0.43
Ambulance service	51	0.07
State DHR health grants	0	0.00
Public works	19,611	27.64
Parking facilities and meters	0	0.00
Natural resources	37	0.05
Garbage and trash collection	16,545	23.32
Garbage disposal (landfill)	3,030	4.27

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	31,805	44.82
Highways and streets	31,741	44.73
Drainage	63	0.09
Leisure services	6,106	8.60
Parks and recreation	5,326	7.50
Libraries	780	1.10
Education (non-school board)	1,650	2.33
Community Development	21,843	30.78
Building inspection and regulation	225	0.32
Community development	21,618	30.46
Other General Operating	1,654	2.33

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	19,696	27.76
Total Construction	12,220	17.22
1 General administration (Const.)	83,365	100.12
2 Highways and streets (Const.)	59,579	87.49
3 Other expenditures (Land)	82,408	85.22
4 Garbage and trash disposal (Land)	55,984	60.72
5 Parks and recreation (Const.)	25,083	45.94
6 General government buildings (Const.)	19,768	28.37
7 Parks and recreation (Land)	20,915	28.18
8 Highways and streets (Land)	15,667	21.70
9 Police department (Land)	14,308	19.04
10 Fire department (Land)	10,843	15.22
11 General administration (Land)	8,534	11.76
12 Police department (Const.)	6,637	10.70
13 General government buildings (Land)	2,359	3.45
14 Garbage and trash collection (Land)	1,495	1.98
15 Financial administration (Land)	1,500	1.58

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	588,000	751.60	3
General obligation bonds	9,416	14.49	2
Other long-term debt	75,482	106.18	11
Lease purchase debt	47,917	63.20	7
Short-term debt	173,741	234.44	10
Retired During Fiscal Year			
Revenue bonds	31,267	42.84	31
General obligation bonds	7,024	10.28	4
Other long-term debt	31,509	44.19	36
Lease purchase debt	11,591	15.52	23
Short-term debt	34,512	46.01	13
Outstanding at End of Year			
Revenue bonds	538,990	738.54	31
General obligation bonds	60,985	89.29	4
Other long-term debt	289,883	415.75	35
Lease purchase debt	33,444	44.88	20
Short-term debt	154,565	201.78	11
Interest Paid on Debt During Year			
Revenue bonds	26,938	36.91	31
General obligation bonds	2,905	4.25	4
Other long-term debt	14,762	20.55	35
Lease purchase debt	2,032	2.72	23
Short-term debt	3,811	5.02	13

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	53,472	73.78	43
Bond funds	21,526	27.95	7
General/other funds	279,372	395.72	87

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Water/sewer	revenue bond	538,990	31
2 Water/sewer	other long-term	297,952	32
3 Multi-purpose	other long-term	194,653	2
4 Short-term, all purposes	short-term	154,565	11
5 Fire protection	other long-term	81,758	2
6 Water/sewer	G.O.	78,667	3
7 Fire protection	lease pool	60,647	5
8 Highways, streets and drainage	other long-term	27,425	1
9 Public buildings	other long-term	26,106	1
10 Solid waste system	lease pool	22,100	3
11 Highways, streets and drainage	lease pool	21,496	2
12 All other	lease pool	19,205	2
13 Water/sewer	lease pool	18,925	6

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,425.77	100.0%
1 Electric supply system	775.10	32.0%
2 Hotel/motel tax	218.95	9.0%
3 Water and sewer system	193.75	8.0%
4 Gas supply system	188.56	7.8%
5 Federal intergovernmental revenues	145.92	6.0%
6 State intergovernmental revenues	122.84	5.1%
7 Local option sales tax	109.39	4.5%
8 Special purpose sales tax	94.38	3.9%
9 Fines, forfeits and court fees	68.47	2.8%
10 Other enterprise funds	68.13	2.8%
11 Solid waste system	63.25	2.6%
12 Real and personal property taxes	55.99	2.3%
13 Franchise payments taxes	43.13	1.8%
14 Garbage and trash collection charges	37.82	1.6%
15 Insurance premiums taxes	35.82	1.5%
16 Other local intergovernmental revenues	34.44	1.4%
17 Alcoholic beverage taxes	28.59	1.2%
18 Receipts from sale of materials	20.33	0.8%
19 Fire service subscription fees	19.50	0.8%
20 Public utilities taxes	16.33	0.7%
21 Interest earnings on investments	11.90	0.5%
22 Business licenses and occupational taxes	9.72	0.4%
23 Motor vehicle taxes	8.55	0.4%
24 Parks and recreation charges	7.55	0.3%
25 Special assessments	7.14	0.3%
26 Parking facilities and meters	6.72	0.3%
27 All additional revenues	6.10	0.3%
28 Rents and royalties	4.03	0.2%
29 Alcoholic beverage taxes	3.65	0.2%
30 Landfill fees	3.27	0.1%
31 Receipts from sale of real property	3.03	0.1%
32 Building permits	2.53	0.1%
33 Other service charges	2.15	0.1%
34 Cemetery fees	2.08	0.1%
35 FIFA, penalties, interest and cost	1.88	0.1%
36 Intangible taxes (regular and recording)	1.56	0.1%
37 Mobile home taxes	1.53	0.1%
38 Railroad equipment tax	0.51	0.0%
39 Tax collection fees	0.50	0.0%
40 Other licenses, permits and fees	0.49	0.0%
41 Other excise and special use taxes	0.21	0.0%
42 Airport	0.00	0.0%
43 Ambulance charges	0.00	0.0%
44 Fee collections of county officers	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 State DHR health grants	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,373.05	100.0%
1 Electric supply system	627.58	26.4%
2 Water and sewer system	334.45	14.1%
3 Community development	255.47	10.8%
4 Debt service costs	190.36	8.0%
5 Gas supply system	152.93	6.4%
6 Police department	115.42	4.9%
7 General administration	95.29	4.0%
8 Construction (non-utility)	92.07	3.9%
9 Other enterprise funds	90.33	3.8%
10 Education (general government)	70.36	3.0%
11 Solid waste system	62.76	2.6%
12 Highways and streets	48.77	2.1%
13 Other general expenditures	38.90	1.6%
14 Garbage and trash collection	33.55	1.4%
15 Purchase of equipment and land	27.28	1.1%
16 General insurance	16.95	0.7%
17 Parks and recreation	15.26	0.6%
18 Fire department	12.69	0.5%
19 Garbage and trash disposal	12.55	0.5%
20 Financial administration	11.79	0.5%
21 Municipal court	11.42	0.5%
22 General government buildings	11.15	0.5%
23 Drainage	8.61	0.4%
24 Legal fees	7.27	0.3%
25 Ambulance service	6.82	0.3%
26 Libraries	6.53	0.3%
27 Building inspection and regulation	4.75	0.2%
28 Public welfare and social services	4.34	0.2%
29 Public health	2.95	0.1%
30 Jail	2.69	0.1%
31 Natural resources	1.78	0.1%

Municipal Group - H
Number Reporting = 158
Population Range = Less than 500
1998 Estimated Population = 43,765

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	129,122	466.16
Property Taxes	12,231	44.16
Real and personal property taxes	10,196	36.81
All other property taxes	2,035	7.35
Sales Taxes	33,623	121.39
Local option sales taxes	28,086	101.40
MARTA tax	0	0.00
Special purpose sales tax	5,537	19.99
Excise and Special Use Taxes	34,141	123.26
Alcoholic beverage taxes	7,380	26.64
Insurance premiums taxes	9,655	34.86
Hotel/motel taxes	5,557	20.06
Franchise payments taxes	11,306	40.82
Other excise and special use taxes	243	0.88
Licenses, Permits and Fees	4,728	17.07
Intergovernmental Revenues	23,584	85.14
State	15,546	56.12
State DHR Health Grants	0	0.00
Other local funds	2,311	8.34
Federal funds	5,727	20.68
Service Charges and Other Revenues	20,814	75.14
Service charge revenues	3,744	13.52
Other revenues	17,070	61.63

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	84,499	305.06
Administration	38,099	137.54
Financial administration	2,224	8.03
Tax commissioner	0	0.00
Tax assessor/appraiser	0	0.00
General administration	28,999	104.69
General government buildings	1,900	6.86
General insurance	3,414	12.33
Legal fees	1,561	5.63
Public Safety and Corrections	20,881	75.38
Sheriff's department	0	0.00
Police department	16,788	60.61
Correctional institute	0	0.00
Jail	99	0.36
Fire department	3,994	14.42
Courts	495	1.79
Superior court	0	0.00
State court	0	0.00
Juvenile and magistrate court	0	0.00
Probate court	0	0.00
Clerk of courts	0	0.00
Municipal court	495	1.79
Health and Human Services	116	0.42
County/municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	63	0.23
Public welfare and social services	48	0.18
Ambulance service	4	0.01
State DHR health grants	0	0.00
Public works	5,963	21.53
Parking facilities and meters	3	0.01
Natural resources	5	0.02
Garbage and trash collection	4,936	17.82
Garbage disposal (landfill)	1,020	3.68

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,919	39.42
Highways and streets	10,501	37.91
Drainage	417	1.51
Leisure services	1,817	6.56
Parks and recreation	1,248	4.50
Libraries	569	2.05
Education (non-school board)	31	0.11
Community Development	3,839	13.86
Building inspection and regulation	445	1.61
Community development	3,394	12.25
Other General Operating	2,339	8.44

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	7,126	25.73
Total Construction	5,569	20.10
1 Garbage and trash disposal (Const.)	48,211	129.60
2 Community development (Const.)	43,258	127.93
3 Drainage (Const.)	42,911	126.21
4 General administration (Const.)	29,582	110.66
5 Public welfare and social services (Land)	35,543	107.06
6 Highways and streets (Const.)	24,712	85.58
7 Parks and recreation (Const.)	20,123	75.94
8 General government buildings (Const.)	16,385	57.12
9 Parks and recreation (Land)	13,235	41.01
10 Drainage (Land)	11,309	38.42
11 Fire department (Land)	8,988	32.09
12 Community development (Land)	5,722	30.60
13 Other expenditures (Const.)	10,683	30.44
14 Police department (Land)	9,521	29.42
15 General government buildings (Land)	9,310	29.39
16 Libraries (Land)	12,418	27.11
17 Highways and streets (Land)	6,340	21.58
18 General administration (Land)	4,539	15.43

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	7,050	52.61	1
General obligation bonds	39,418	118.73	1
Other long-term debt	91,782	285.36	11
Lease purchase debt	22,870	58.34	2
Short-term debt	14,744	46.77	12
Retired During Fiscal Year			
Revenue bonds	5,723	18.87	35
General obligation bonds	78,038	287.73	9
Other long-term debt	10,651	32.30	34
Lease purchase debt	8,019	24.21	11
Short-term debt	10,493	34.99	17
Outstanding at End of Year			
Revenue bonds	196,128	647.47	36
General obligation bonds	307,861	1,087.37	8
Other long-term debt	195,735	612.05	35
Lease purchase debt	12,450	38.81	9
Short-term debt	29,285	99.07	12
Interest Paid on Debt During Year			
Revenue bonds	11,244	37.07	35
General obligation bonds	23,736	90.04	8
Other long-term debt	8,051	25.51	34
Lease purchase debt	1,399	3.93	10
Short-term debt	1,597	5.63	14

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	23,367	74.72	42
Bond funds	55,481	164.63	11
General/other funds	153,380	553.73	158

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Water/sewer	G.O.	523,927	4
2 Water/sewer	other long-term	222,220	29
3 Water/sewer	revenue bond	201,588	35
4 Public buildings	G.O.	114,255	3
5 All other	other long-term	72,431	2
6 Public buildings	other long-term	49,243	2
7 Fire protection	other long-term	43,128	2
8 Short-term, all purposes	short-term	29,285	12
9 Water/sewer	lease pool	25,028	1
10 Fire protection	G.O.	24,418	1
11 Law enforcement and corrections	other long-term	20,284	1
12 Public buildings	lease pool	19,500	1
13 Education	other long-term	19,187	1

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	2,546.54	100.0%
1 Electric supply system	490.00	19.2%
2 Hotel/motel tax	318.92	12.5%
3 Gas supply system	250.41	9.8%
4 Water and sewer system	209.54	8.2%
5 Federal intergovernmental revenues	180.18	7.1%
6 Local option sales tax	129.07	5.1%
7 State intergovernmental revenues	104.71	4.1%
8 Special purpose sales tax	96.59	3.8%
9 Solid waste system	91.29	3.6%
10 Real and personal property taxes	75.54	3.0%
11 Special assessments	62.31	2.4%
12 Other enterprise funds	58.62	2.3%
13 Fines, forfeits and court fees	58.04	2.3%
14 Alcoholic beverage taxes	49.58	1.9%
15 Other local intergovernmental revenues	47.33	1.9%
16 Franchise payments taxes	45.08	1.8%
17 Garbage and trash collection charges	39.33	1.5%
18 Insurance premiums taxes	38.38	1.5%
19 Other excise and special use taxes	26.97	1.1%
20 Interest earnings on investments	19.99	0.8%
21 All additional revenues	17.83	0.7%
22 Parks and recreation charges	17.06	0.7%
23 Public utilities taxes	15.72	0.6%
24 Rents and royalties	14.82	0.6%
25 Business licenses and occupational taxes	12.71	0.5%
26 Fire service subscription fees	12.03	0.5%
27 Receipts from sale of materials	11.95	0.5%
28 Alcoholic beverage taxes	10.14	0.4%
29 Motor vehicle taxes	10.03	0.4%
30 Building permits	7.86	0.3%
31 Cemetery fees	6.02	0.2%
32 Receipts from sale of real property	5.90	0.2%
33 Other service charges	3.83	0.2%
34 FIFA, penalties, interest and cost	3.62	0.1%
35 Other licenses, permits and fees	1.30	0.1%
36 Mobile home taxes	1.21	0.0%
37 Landfill fees	1.19	0.0%
38 Intangible taxes (regular and recording)	1.11	0.0%
39 Railroad equipment tax	0.32	0.0%
40 Airport	0.00	0.0%
41 Ambulance charges	0.00	0.0%
42 Fee collections of county officers	0.00	0.0%
43 Hospital charges	0.00	0.0%
44 MARTA sales tax	0.00	0.0%
45 Parking facilities and meters	0.00	0.0%
46 State DHR health grants	0.00	0.0%
47 Tax collection fees	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	2,117.66	100.0%
1 Electric supply system	501.93	23.7%
2 Water and sewer system	270.41	12.8%
3 Debt service costs	228.44	10.8%
4 Police department	141.84	6.7%
5 Gas supply system	118.91	5.6%
6 General administration	106.32	5.0%
7 Construction (non-utility)	106.12	5.0%
8 Community development	94.19	4.4%
9 Solid waste system	83.94	4.0%
10 Highways and streets	54.25	2.6%
11 Drainage	49.92	2.4%
12 Other general expenditures	47.24	2.2%
13 Garbage and trash collection	37.89	1.8%
14 Other enterprise funds	37.52	1.8%
15 Purchase of equipment and land	30.98	1.5%
16 Building inspection and regulation	28.48	1.3%
17 General government buildings	24.90	1.2%
18 Fire department	21.53	1.0%
19 Financial administration	18.09	0.9%
20 General insurance	16.59	0.8%
21 Garbage and trash disposal	16.48	0.8%
22 Libraries	15.24	0.7%
23 Parks and recreation	13.73	0.6%
24 Legal fees	12.80	0.6%
25 Municipal court	9.99	0.5%
26 Public welfare and social services	5.81	0.3%
27 Jail	5.30	0.3%
28 Education (general government)	5.28	0.2%
29 Parking facilities and meters	4.65	0.2%
30 Public health	3.91	0.2%
31 Ambulance service	2.87	0.1%
32 Natural resources	2.08	0.1%

Appendix A: Glossary

General Items

Average Amount (\$): Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

Enterprise Funds: All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

General Capital Expenditures: Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

General Obligation Bonds: Bonded indebtedness backed by the "full faith and credit" of the local government.

General Operating Expenditures: Expenditures for current operations of all non-enterprise functions.

General Revenues: All revenues except revenues from enterprise funds and borrowed money.

Interest Paid: Interest payments on outstanding debt paid during the fiscal year.

Intergovernmental Revenues: Revenues received from other units or levels of government, including grants and transfer payments to the local government.

Other Long-Term Debt: Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

Per Capita Amount: Total amount for any item or category divided by the total estimated 1996 population of the jurisdictions reporting the amount.

Revenue Bonds: Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

Short-Term Debt: Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

Use of Money and Property Revenues: Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

Utilities: Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

Terms Used in Table 9

Miscellaneous Other Taxes: All taxes not listed elsewhere in Table 9.

Other Charges: Service charges not listed elsewhere in Table 9.

Other Licenses: Licenses not listed elsewhere in Table 9.

Other Miscellaneous Revenue: All revenue not listed elsewhere in Table 9.

Receipts from Sale of Materials: Proceeds from the sale of materials other than real property.

Terms Used in Table 10

Other Current Expenditures: Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

Appendix B: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Cemetery fees
- Rents and royalties
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- General administration
- General government buildings
- General insurance
- Legal fees

Municipal court

Public Safety and Corrections

- Police department
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

Leisure Services

- Parks and recreation
- Libraries

Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

Education

- Expended by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Expenditure

- Current operations
- Purchase of land, equipment and structures
- Construction
- Interest expense

Personnel Expenditures

- Employee benefits
- Salaries and wages for current operations
- Salaries and wages for construction

Intergovernmental Expenditures

By Purpose

- Parks and recreation
- Jails
- Fire protection
- Police protection
- Public health
- Hospitals
- Libraries
- Public welfare
- Garbage and trash collection
- Garbage and trash disposal
- Highways, streets and drainage
- Water/sewer system
- Electric supply system
- Gas supply system
- Public transit
- Airport
- Other purposes

Debt

Bond Debt, by Purpose

- Airport
- Education (non-school board)
- Electric utility system
- Fire protection
- Gas utility system
- Industrial revenue bonds
- Law enforcement and corrections
- Multi-purpose
- Parks and recreation facilities
- Public buildings
- Public transit system
- Solid waste systems
- Streets, roads and highways
- Water system
- Other

Debt Issued, Retired, Interest Paid and Amount Outstanding at Beginning and End of Year

- Revenue bonds
- General obligation bonds
- Other long-term debt
- Lease pool/Capital purchase
- Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

- Cash and Deposits
- Federal Securities
- Federal Agency Securities
- State and Local Government Securities

Cash and Investment Assets Held, by Type

- Sinking funds
- Bond funds
- Held in other funds

Appendix C: Index to Municipalities

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
1 Abbeville	901	G	Yes	73 Buena Vista	1,681	F	Yes
2 Acworth	8,923	D	Yes	74 Buford	10,156	C	Yes
3 Adairsville	2,693	E	Yes	75 Butler	1,926	F	Yes
4 Adel	5,204	D	Yes	76 Byromville	474	H	Yes
5 Adrian	619	G	Yes	77 Byron	2,894	E	Yes
6 Ailey	562	G	Yes	78 Cadwell	483	H	Yes
7 Alamo	880	G	Yes	79 Cairo	9,068	D	Yes
8 Alapaha	940	G	Yes	80 Calhoun	8,439	D	Yes
9 Albany	77,545	A	Yes	81 Camak	201	H	Yes
10 Aldora	142	H	Yes	82 Camilla	5,247	D	Yes
11 Allenhurst	682	G	Yes	83 Canon	855	G	Yes
12 Allentown	290	H	Yes	84 Canton	5,187	D	Yes
13 Alma	3,773	E	Yes	85 Carl	335	H	Yes
14 Alpharetta	24,831	C	Yes	86 Carlton	308	H	Yes
15 Alston	160	H	Yes	87 Carnesville	555	G	Yes
16 Alto	798	G	Yes	88 Carrollton	16,867	C	Yes
17 Ambrose	340	H	Yes	89 Cartersville	13,470	C	Yes
18 Americus	16,887	C	Yes	90 Cave Spring	970	G	Yes
19 Andersonville	285	H	Yes	91 Cecil	444	H	Yes
20 Arabi	466	H	Yes	92 Cedartown	7,599	D	Yes
21 Aragon	886	G	Yes	93 Centerville	3,599	E	Yes
22 Arcade	946	G	Yes	94 Centralhatchee	338	H	Yes
23 Argyle	228	H	No	95 Chamblee	7,503	D	Yes
24 Arlington	1,543	F	Yes	96 Chatsworth	4,544	E	Yes
25 Arnoldsville	336	H	Yes	97 Chauncey	332	H	Yes
26 Ashburn	4,962	E	Yes	98 Chester	1,097	F	Yes
27 Atlanta	403,819	A	Yes	99 Chickamauga	2,336	F	Yes
28 Attapulgus	362	H	Yes	100 Clarkesville	1,160	F	Yes
29 Auburn	5,442	D	Yes	101 Clarkston	5,911	D	Yes
30 Austell	5,032	D	Yes	102 Claxton	2,558	E	Yes
31 Avalon	182	H	No	103 Clayton	1,717	F	Yes
32 Avera	208	H	Yes	104 Clermont	449	H	Yes
33 Avondale Estates	2,162	F	Yes	105 Cleveland	1,907	F	Yes
34 Baconton	654	G	Yes	106 Climax	290	H	Yes
35 Bainbridge	10,941	C	Yes	107 Cobbtown	342	H	Yes
36 Baldwin	1,747	F	Yes	108 Cochran	4,654	E	Yes
37 Ball Ground	1,352	F	Yes	109 Cohutta	609	G	Yes
38 Barnesville	4,705	E	Yes	110 Colbert	404	H	Yes
39 Bartow	288	H	No	111 Coleman	133	H	Yes
40 Barwick	433	H	Yes	112 College Park	19,990	C	Yes
41 Baxley	3,784	E	Yes	113 Collins	546	G	Yes
42 Bellville	206	H	Yes	114 Colquitt	2,012	F	Yes
43 Berkeley Lake	1,177	F	Yes	115 Comer	1,002	F	Yes
44 Berlin	525	G	Yes	116 Commerce	4,834	E	Yes
45 Bethlehem	448	H	Yes	117 Concord	227	H	Yes
46 Between	125	H	Yes	118 Conyers	7,573	D	Yes
47 Bibb City	533	G	Yes	119 Coolidge	725	G	Yes
48 Bishop	148	H	Yes	120 Cordele	10,599	C	Yes
49 Blackshear	3,484	E	Yes	121 Corinth	172	H	No
50 Blairsville	753	G	Yes	122 Cornelia	3,286	E	Yes
51 Blakely	5,722	D	Yes	123 Covington	10,056	C	Yes
52 Bloomingdale	2,215	F	Yes	124 Crawford	797	G	Yes
53 Blue Ridge	1,248	F	Yes	125 Crawfordville	569	G	Yes
54 Bluffton	134	H	Yes	126 Culloden	280	H	Yes
55 Blythe	307	H	Yes	127 Cumming	5,132	D	Yes
56 Bogart	1,143	F	Yes	128 Cusseta	1,163	F	Yes
57 Boston	1,386	F	Yes	129 Cuthbert	3,673	E	Yes
58 Bostwick	351	H	Yes	130 Dacula	3,785	E	Yes
59 Bowdon	2,012	F	Yes	131 Dahlonega	3,616	E	Yes
60 Bowersville	334	H	Yes	132 Daisy	156	H	Yes
61 Bowman	1,128	F	Yes	133 Dallas	2,763	E	Yes
62 Braselton	496	H	Yes	134 Dalton	23,127	C	Yes
63 Braswell	400	H	No	135 Damascus	286	H	Yes
64 Bremen	4,165	E	Yes	136 Danielsville	351	H	Yes
65 Brinson	247	H	Yes	137 Danville	481	H	Yes
66 Bronwood	520	G	Yes	138 Darien	1,797	F	Yes
67 Brooklet	1,018	F	Yes	139 Dasher	788	G	Yes
68 Brooks	397	H	Yes	140 Davisboro	412	H	Yes
69 Broxton	1,300	F	Yes	141 Dawson	5,612	D	Yes
70 Brunswick	15,163	C	Yes	142 Dawsonville	519	G	Yes
71 Buchanan	1,010	F	Yes	143 Dearing	597	G	Yes
72 Buckhead	210	H	Yes	144 Decatur	17,414	C	Yes

Appendix C: Index to Municipalities

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
145 Deepstep	111	H	Yes	217 Hagan	981	G	Yes
146 Demorest	1,181	F	Yes	218 Hahira	1,435	F	Yes
147 Denton	360	H	Yes	219 Hamilton	410	H	Yes
148 Desoto	271	H	Yes	220 Hampton	5,007	D	Yes
149 Dexter	507	G	Yes	221 Hapeville	5,258	D	Yes
150 Dillard	191	H	Yes	222 Haralson	159	H	Yes
151 Doerun	994	G	Yes	223 Harlem	2,445	F	Yes
152 Donalsonville	2,964	E	Yes	224 Harrison	412	H	Yes
153 Dooling	157	H	Yes	225 Hartwell	4,841	E	Yes
154 Doraville	8,377	D	Yes	226 Hawkinsville	3,503	E	Yes
155 Douglas	10,973	C	Yes	227 Hazlehurst	4,228	E	Yes
156 Douglasville	16,073	C	Yes	228 Helen	324	H	Yes
157 Dublin	17,193	C	Yes	229 Helena	1,316	F	Yes
158 Dudley	439	H	Yes	230 Hephzibah	3,336	E	Yes
159 Duluth	17,722	C	Yes	231 Hiawasse	693	G	Yes
160 Dupont	188	H	Yes	232 Higgston	314	H	Yes
161 East Dublin	2,709	E	Yes	233 Hiltoria	397	H	Yes
162 East Ellijay	336	H	Yes	234 Hinesville	26,435	B	Yes
163 East Point	33,670	B	Yes	235 Hiram	2,495	F	Yes
164 Eastman	4,907	E	Yes	236 Hoboken	535	G	Yes
165 Eatonton	7,047	D	Yes	237 Hogansville	2,821	E	Yes
166 Edgehill	21	H	Yes	238 Holly Springs	3,097	E	Yes
167 Edison	1,110	F	Yes	239 Homeland	1,180	F	Yes
168 Elberton	4,701	E	Yes	240 Homer	906	G	Yes
169 Ellaville	1,891	F	Yes	241 Homerville	2,668	E	Yes
170 Ellenton	261	H	Yes	242 Hoschton	774	G	Yes
171 Ellijay	1,102	F	Yes	243 Hull	169	H	Yes
172 Emerson	1,274	F	Yes	244 Ideal	566	G	Yes
173 Enigma	711	G	Yes	245 Ila	283	H	Yes
174 Ephesus	371	H	Yes	246 Iron City	532	G	Yes
175 Eton	362	H	Yes	247 Irwinton	669	G	Yes
176 Euahlee	2,142	F	Yes	248 Ivey	1,212	F	Yes
177 Fairburn	4,077	E	Yes	249 Jackson	4,321	E	Yes
178 Fairmount	738	G	Yes	250 Jacksonville	134	H	Yes
179 Fargo	458	H	Yes	251 Jakin	135	H	Yes
180 Fayetteville	9,347	D	Yes	252 Jasper	2,349	F	Yes
181 Fitzgerald	8,972	D	Yes	253 Jefferson	3,283	E	Yes
182 Flemington	307	H	Yes	254 Jeffersonville	1,541	F	Yes
183 Flovilla	705	G	Yes	255 Jenkinsburg	216	H	Yes
184 Flowery Branch	1,321	F	Yes	256 Jersey	156	H	Yes
185 Folkston	2,217	F	Yes	257 Jesup	9,584	D	Yes
186 Forest Park	16,999	C	Yes	258 Jonesboro	3,582	E	Yes
187 Forsyth	4,037	E	Yes	259 Junction City	198	H	Yes
188 Fort Gaines	1,271	F	Yes	260 Kennesaw	15,655	C	Yes
189 Fort Valley	8,171	D	Yes	261 Keysville	355	H	Yes
190 Franklin	848	G	Yes	262 Kingsland	11,584	C	Yes
191 Franklin Springs	772	G	Yes	263 Kingston	782	G	Yes
192 Ft. Oglethorpe	6,415	D	Yes	264 Kite	280	H	Yes
193 Funston	301	H	Yes	265 LaFayette	6,777	D	Yes
194 Gainesville	19,900	C	Yes	266 LaGrange	25,111	B	Yes
195 Garden City	7,439	D	Yes	267 Lake City	2,782	E	Yes
196 Garfield	258	H	Yes	268 Lake Park	524	G	Yes
197 Gay	127	H	Yes	269 Lakeland	2,618	E	Yes
198 Geneva	196	H	Yes	270 Lavonia	1,937	F	Yes
199 Georgetown	1,027	F	Yes	271 Lawrenceville	20,008	C	Yes
200 Gibson	700	G	Yes	272 Leary	724	G	Yes
201 Gillsville	134	H	Yes	273 Leesburg	1,972	F	Yes
202 Girard	220	H	Yes	274 Lenox	815	G	Yes
203 Glennville	3,928	E	Yes	275 Leslie	435	H	Yes
204 Glenwood	839	G	Yes	276 Lexington	287	H	Yes
205 Good Hope	199	H	Yes	277 Lilburn	11,239	C	Yes
206 Gordon	2,561	E	Yes	278 Lilly	210	H	Yes
207 Graham	308	H	Yes	279 Lincolnton	1,572	F	Yes
208 Grantville	1,226	F	No	280 Lithia Springs	3,000	E	Yes
209 Gray	2,110	F	Yes	281 Lithonia	2,712	E	Yes
210 Grayson	573	G	Yes	282 Locust Grove	3,220	E	Yes
211 Greensboro	2,699	E	Yes	283 Loganville	5,120	D	Yes
212 Greenville	1,055	F	Yes	284 Lone Oak	168	H	Yes
213 Griffin	21,052	C	Yes	285 Lookout Mountain	1,610	F	Yes
214 Grovetown	5,279	D	Yes	286 Louisville	2,471	F	Yes
215 Gumbranch	336	H	Yes	287 Lovejoy	771	G	No
216 Guyton	867	G	Yes	288 Ludowici	1,712	F	Yes

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Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
289 Lula	1,167	F	Yes	361 Orchard Hill	291	H	Yes
290 Lumber City	1,494	F	Yes	362 Oxford	1,953	F	Yes
291 Lumpkin	1,153	F	Yes	363 Palmetto	2,749	E	Yes
292 Luthersville	788	G	No	364 Parrott	170	H	Yes
293 Lyerly	485	H	Yes	365 Patterson	668	G	Yes
294 Lyons	4,694	E	Yes	366 Pavo	788	G	Yes
295 Macon	114,336	A	Yes	367 Payne City	303	H	Yes
296 Madison	3,843	E	Yes	368 Peachtree City	31,086	B	Yes
297 Manassas	126	H	Yes	369 Pearson	1,946	F	Yes
298 Manchester	3,900	E	Yes	370 Pelham	3,729	E	Yes
299 Mansfield	505	G	Yes	371 Pembroke	1,676	F	Yes
300 Marietta	51,362	A	Yes	372 Pendergrass	374	H	Yes
301 Marshallville	1,473	F	Yes	373 Perry	9,910	D	Yes
302 Martin	274	H	Yes	374 Pine Mountain	807	G	Yes
303 Maxeys	196	H	Yes	375 Pinehurst	414	H	Yes
304 Maysville	1,006	F	Yes	376 Pinelake	789	G	Yes
305 McCaysville	1,225	F	Yes	377 Pineview	618	G	Yes
306 McDonough	4,185	E	Yes	378 Pitts	352	H	Yes
307 McIntyre	589	G	Yes	379 Plains	680	G	Yes
308 McRae	2,955	E	Yes	380 Plainville	258	H	Yes
309 Meansville	225	H	Yes	381 Pooler	5,434	D	Yes
310 Meigs	1,299	F	Yes	382 Port Wentworth	3,884	E	Yes
311 Menlo	520	G	Yes	383 Portal	653	G	Yes
312 Metter	4,300	E	Yes	384 Porterdale	1,146	F	Yes
313 Midville	587	G	Yes	385 Poulan	960	G	Yes
314 Midway	967	G	Yes	386 Powder Springs	10,836	C	Yes
315 Milan	1,129	F	Yes	387 Preston	372	H	Yes
316 Milledgeville	17,917	C	Yes	388 Pulaski	287	H	Yes
317 Millen	3,765	E	Yes	389 Quitman	5,034	D	Yes
318 Milner	374	H	Yes	390 Ranger	184	H	No
319 Mineral Bluff	138	H	No	391 Ray City	667	G	Yes
320 Mitchell	187	H	Yes	392 Rayle	104	H	Yes
321 Molena	425	H	Yes	393 Rebecca	158	H	Yes
322 Monroe	10,444	C	Yes	394 Register	237	H	Yes
323 Montezuma	4,299	E	Yes	395 Reidsville	2,653	E	Yes
324 Monticello	2,323	F	Yes	396 Remerton	765	G	Yes
325 Montrose	127	H	Yes	397 Rentz	384	H	Yes
326 Moreland	419	H	Yes	398 Resaca	480	H	Yes
327 Morgan	225	H	Yes	399 Rest Haven	205	H	No
328 Morganton	353	H	Yes	400 Reynolds	1,227	F	Yes
329 Morrow	5,133	D	Yes	401 Rhine	488	H	Yes
330 Morven	583	G	Yes	402 Riceboro	802	G	Yes
331 Moultrie	15,635	C	Yes	403 Richland	1,731	F	Yes
332 Mount Airy	575	G	Yes	404 Richmond Hill	6,020	D	Yes
333 Mount Vernon	2,003	F	Yes	405 Riddleville	76	H	Yes
334 Mountain City	821	G	Yes	406 Rincon	3,887	E	Yes
335 Mountain Park	651	H	Yes	407 Ringgold	1,920	F	Yes
336 Mt. Zion	949	G	Yes	408 Riverdale	10,202	C	Yes
337 Nahunta	1,237	F	Yes	409 Riverside	81	H	Yes
338 Nashville	5,311	D	Yes	410 Roberta	1,012	F	Yes
339 Nelson	650	G	Yes	411 Rochelle	1,594	F	Yes
340 Newborn	450	H	Yes	412 Rockmart	3,354	E	Yes
341 Newington	329	H	Yes	413 Rocky Ford	200	H	Yes
342 Newnan	14,027	C	Yes	414 Rome	30,899	B	Yes
343 Newton	728	G	Yes	415 Roopville	235	H	Yes
344 Nicholls	1,215	F	Yes	416 Rossville	3,519	E	Yes
345 Nicholson	675	G	Yes	417 Roswell	57,102	A	Yes
346 Norcross	6,612	D	Yes	418 Royston	2,850	E	Yes
347 Norman Park	824	G	Yes	419 Rutledge	679	G	Yes
348 North High Shoals	310	H	Yes	420 Sale City	335	H	Yes
349 Norwood	244	H	Yes	421 Sandersville	6,580	D	Yes
350 Nunez	141	H	Yes	422 Santa Claus	156	H	Yes
351 Oak Park	284	H	Yes	423 Sardis	1,251	F	Yes
352 Oakwood	1,688	F	Yes	424 Sasser	351	H	Yes
353 Ochlocknee	691	G	Yes	425 Savannah	131,674	A	Yes
354 Ocilla	3,259	E	Yes	426 Scotland	252	H	Yes
355 Oconee	237	H	Yes	427 Screven	922	G	Yes
356 Odum	436	H	Yes	428 Senoia	1,545	F	Yes
357 Offerman	NA	H	Yes	429 Shady Dale	211	H	Yes
358 Oglethorpe	1,270	F	Yes	430 Sharon	94	H	Yes
359 Oliver	249	H	Yes	431 Sharpsburg	332	H	Yes
360 Omega	881	G	Yes	432 Shellman	1,132	F	Yes

Appendix C: Index to Municipalities

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
433 Shiloh	432	H	Yes	486 Tybee Island	2,932	E	Yes
434 Siloam	319	H	Yes	487 Tyrone	3,734	E	Yes
435 Sky Valley	176	H	Yes	488 Unadilla	1,648	F	Yes
436 Smithville	1,120	F	Yes	489 Union City	10,284	C	Yes
437 Smyrna	35,899	B	Yes	490 Union Point	1,732	F	Yes
438 Snellville	15,703	C	Yes	491 Uvalda	570	G	Yes
439 Social Circle	2,988	E	Yes	492 Valdosta	41,390	B	Yes
440 Soperton	2,775	E	Yes	493 Varnell	398	H	Yes
441 Sparks	1,316	F	Yes	494 Vernonburg	132	H	Yes
442 Sparta	1,625	F	Yes	495 Vidalia	11,726	C	Yes
443 Springfield	1,747	F	Yes	496 Vidette	107	H	Yes
444 St. Marys	13,823	C	Yes	497 Vienna	2,680	E	Yes
445 Stapleton	332	H	Yes	498 Villa Rica	6,995	D	Yes
446 Statesboro	21,314	C	Yes	499 Waco	537	G	Yes
447 Statham	1,799	F	Yes	500 Wadley	2,468	F	Yes
448 Stillmore	665	G	Yes	501 Waleska	880	G	Yes
449 Stockbridge	6,052	D	Yes	502 Walnut Grove	1,038	F	Yes
450 Stone Mountain	7,168	D	Yes	503 Walthourville	2,433	F	Yes
451 Sugar Hill	9,390	D	Yes	504 Warm Springs	383	H	Yes
452 Summertown	158	H	Yes	505 Warner Robins	46,698	B	Yes
453 Summerville	5,139	D	Yes	506 Warrenton	2,160	F	Yes
454 Sumner	245	H	Yes	507 Warwick	527	G	Yes
455 Sunny Side	202	H	Yes	508 Washington	4,247	E	Yes
456 Surrency	245	H	Yes	509 Watkinsville	2,086	F	Yes
457 Suwanee	6,872	D	Yes	510 Waverly Hall	950	G	Yes
458 Swainsboro	7,054	D	Yes	511 Waycross	15,466	C	Yes
459 Sycamore	439	H	Yes	512 Waynesboro	5,743	D	Yes
460 Sylvania	2,825	E	Yes	513 West Point	3,338	E	Yes
461 Sylvester	6,377	D	Yes	514 Weston	69	H	Yes
462 Talbotton	1,105	F	Yes	515 Whigham	620	G	Yes
463 Talking Rock	86	H	Yes	516 White	584	G	Yes
464 Tallapoosa	3,084	E	Yes	517 White Plains	368	H	Yes
465 Tallulah Falls	140	H	Yes	518 Whitesburg	656	G	Yes
466 Talmo	228	H	Yes	519 Willacoochee	1,400	F	Yes
467 Tarrytown	130	H	Yes	520 Williamson	314	H	Yes
468 Taylorsville	320	H	Yes	521 Winder	8,943	D	Yes
469 Temple	2,243	F	Yes	522 Winterville	1,052	F	Yes
470 Tennille	1,487	F	Yes	523 Woodbine	1,489	F	Yes
471 Thomaston	8,885	D	Yes	524 Woodbury	1,339	F	Yes
472 Thomasville	17,451	C	Yes	525 Woodland	494	H	Yes
473 Thomson	6,594	D	Yes	526 Woodstock	7,474	D	Yes
474 Thunderbolt	2,792	E	Yes	527 Woodville	535	G	Yes
475 Tifton	13,867	C	Yes	528 Woolsey	148	H	Yes
476 Tiger	288	H	Yes	529 Wrens	2,363	F	Yes
477 Tignall	661	G	Yes	530 Wrightsville	2,342	F	Yes
478 Toccoa	8,614	D	Yes	531 Yatesville	420	H	Yes
479 Toombsboro	540	G	Yes	532 Young Harris	565	G	Yes
480 Trenton	2,235	F	Yes	533 Zebulon	1,152	F	Yes
481 Trion	1,623	F	Yes				
482 Tunnel Hill	1,088	F	Yes				
483 Turin	196	H	Yes				
484 Twin City	1,472	F	Yes				
485 Ty Ty	608	G	Yes				

* - Consolidated governments

Population data are estimates for 1998 obtained from the Bureau of the Census, Department of Commerce.

**GEORGIA DEPARTMENT OF
COMMUNITY AFFAIRS**

60 Executive Park South, N.E.
Atlanta, Georgia 30329-2231
(404) 679-4950

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